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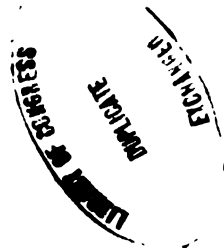




DOCUMENTS  
OF THE  
**ASSEMBLY.**

OF THE  
STATE OF NEW YORK.  
ONE HUNDRED AND THIRTY-THIRD SESSION.  
1910.

VOL. XX.—Nos. 35 to 39, INCLUSIVE.



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J. B. LYON COMPANY, PRINTERS

1910

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# FOREST, FISH AND GAME COMMISSION

## FIFTEENTH ANNUAL REPORT

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TRANSMITTED TO THE LEGISLATURE JANUARY 5, 1910

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ALBANY  
J. B. LYON COMPANY, PRINTERS  
1910





**FIFTEENTH ANNUAL REPORT**

**OF THE**

**Forest, Fish and Game Commission**

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ALBANY, N. Y., *January 5, 1910.*

HON. JAMES W. WADSWORTH, JR., *Speaker of the Assembly:*

SIR.— I have the honor to submit herewith, as required by law, the annual report of the Forest, Fish and Game Commission for the year ending December 31, 1909.

Very truly yours,

JAMES S. WHIPPLE,

*Commissioner.*





WILLIAM F. FOX



ANNUAL REPORT  
OF THE  
**Forest, Fish and Game Commission**

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ALBANY, N. Y., January 5, 1910.

*To the Honorable, the Legislature:*

Herewith is submitted the Fifteenth Annual Report of the Forest, Fish and Game Commission, with suggestions and recommendations.

The law as it now stands, with a few exceptions, is satisfactory to the Commission and, we believe, to the people generally. There are more exceptions than necessary, and if some of them were taken out the law would be improved. It should in all cases be general and apply to all persons and places alike as far as possible. The present fire law was drawn by a committee of men not connected with the Commission or the Legislature, and in relation to the so-called fire towns should have been modified. It takes in one hundred and fifty towns that should not have been covered by it, and for which there is no justification any more than there would be to include the towns of all other counties of the State. State control of fires should only be invoked in localities where there are large State holdings in the sixteen forest preserve counties, and therefore should have been limited to the towns heretofore known as "fire towns." In this respect the law should be amended.

For several years an effort was made to contract the open season for deer, which finally resulted in an open season from September 16th to October 31st, inclusive. In 1909 the statute was amended extending the season permitting the killing of

bucks from November 1st to the 15th, inclusive, which in effect extended the open season for all deer fifteen days. That was not the intention of the author of the amendment, but has been the result, as evidenced by the prosecutions for violations under the amended law for illegally killing does during the fifteen days and by the taking of many does by hunters, campers and especially residents of the woods country for which the department has been unable to fix the responsibility and punish the violators. Anyone familiar with hunting and who understands human nature and human frailty must know that many does under such a law will be shot by mistake, many purposely, and used in the camps and in the homes within the deer country. There is only one way; that is to close the season for all deer at one and the same time. It would have been much better to close the season entirely on does allowing only bucks to be taken, than to have extended the season. This year at Long Lake West, in one day, there were twenty-eight deer shipped, only one of which weighed over eighty pounds. The taking of so many small deer is fast exterminating the species. A law for bucks only would help save our deer and in the end be much better. Forty-six days is long enough for an open season in a State with nine millions population and no more deer country than we have. Between those who hunt (and they are legion), and the lumbermen who are rapidly destroying winter cover and winter food for deer, these beautiful, valuable animals are having a hard time of it. If we look to the preservation of this noble game for future use (and we most assuredly should) *thirty* days is ample for the open season. The amendment of last winter should be stricken out, or an open season for bucks only should be made.

The Long Island duck law relating to brant and the possession of duck after the shooting season should be changed. There may be other and much desired amendments, but unless the necessity for amendment is very plain and conclusive we believe the law should remain as it is. We might better suffer a little from certain ills now experienced under the law, than to be constantly tinkering with it.

Each year we have called your attention to the work accomplished and invited comparison with preceding years. We do so now. The aim of the department is to make substantial improvements in the service and results each succeeding year. We feel that in these respects the year just closed is no exception, and that marked progress has been made. The records show an increased efficiency in the force of protectors; their present organization is better than it has been heretofore; the personnel of the force is higher; the interest of each person in the work, from the head of that branch of the service to the last man, is greater than ever before. I am pleased to report this fact, because it is true and because the men have earned more than honorable mention.

### MARINE FISHERIES.

The marine fisheries department has made a fine record this year. The titles to many pieces of land under water heretofore leased or alienated by grant, have been recovered to the State on account of nonuse, nonpayment of rentals or other causes; the ownership under leases made during past years, and which have been sold, subdivided and transferred from one person to another, have all been located in the names of present owners. A much larger revenue has been obtained and the work of the department placed on a sound business basis under the revised law of two years ago. To bring this branch of the work from a chaotic condition to a business basis only required a law giving reasonable powers to the Commission, and providing reasonable rules under which the business could be managed. That branch of the service is practically self-sustaining, and in time, with slight amendments to the law will produce a considerable annual revenue over and above the cost of running the department.

The legal department has handled an unusually large number of cases during the year in a successful and satisfactory manner, saving to the State much valuable property, successfully prosecuting offenders, without persecuting them, which has produced a more wholesome respect for the law and its enforcement.

Work everywhere in the department is rapidly increasing; the office force in the main office at Albany is no longer large enough to dispose of the current day's business in a satisfactory manner. We badly need two more stenographers and one more good accountant.

The total of all trespasses, as it should be, is less for 1909 than heretofore. Fewer violations of the law, with greater activity in the department to detect offenders, indicates a more wholesome respect for the law and a greater desire to conserve and protect our forests, fish and game. We want to see the time when there will be few or no violations and all people will assist in upholding and enforcing the law. Then we will have birds, fish, game and forests enough to supply all our reasonable needs.

This department ought to be self-sustaining; not only that, but it should raise, through its instrumentalities in handling the State's business, enough money (beside that required to defray all expenses) to buy all the additional land the State may need; to care for it; to protect it; to pay the taxes and improve it. In other words, we ought to be able to do just what an individual or business corporation, owning the same property for the same purpose, would do in making it self-sustaining; and at the same time keep, preserve and use it for a forest preserve and playground forever. Why not? The reason for such management and how it should be done will be more fully set forth under the head of "State Forests."

#### GENERAL STATEMENT.

The following tables make a comparison between the years 1904 and 1909 in the receipts, disbursements and work of the department, indicating its present increased efficiency:

	1904	1909	INCREASE	LOSS
Receipts from fines and penalties . . . . .	\$14, 889.07	\$59, 642.97	\$44, 753.90	....
Receipts from miscellaneous sources . . . . .	3, 185.82	14, 967.33	11, 781.51	....
Number of cases...:.....	358	1, 372	1, 014	....



	1904	1909	INCREASE	LOSS
Receipts from shellfish dept.	\$1, 523.22	\$17, 500.37	\$15, 977.15	....
Total receipts of department	19, 144.11	223, 557.14	204, 413.03	....
Number fish reared and distributed .....	111, 667, 830	530, 306, 406	418, 638, 576	....
Number of acres of tree nurseries .....	1½	30	28½	....
Number of trees grown....	57, 955	2, 095, 400	2, 037, 445	....
Number of trees planted by State .....	57, 955	1, 095, 405	1, 037, 450	....
Number of trees sold private land owners.....	None	1, 005, 325	1, 005, 325	....
Total expense of department	277, 545.60	388, 689.53	111, 143.93	....
Number acres State land...	1, 439, 988	1, 641, 523	201, 535	....
Land contracted for not yet conveyed .....	.....	47, 143	.....	....

The increased expenditure includes \$12,000 for the State game bird farm just established and \$40,175.41 for a paid fire patrol which are two features distinctly new. The above table will indicate that the income of the department has much more than kept pace with its increased expenditure.

### HATCHERIES.

This year we produced and distributed 530,000,000 fish, which is about five times as many as were distributed in a single year five years ago. In this connection I desire to particularly call the attention of the Legislature to the work of Dr. Gaylord, in charge of the State Cancer Laboratory, Buffalo, N. Y., as to the service he has rendered this department in his study of diseases of fish at some of our hatcheries and in the United States hatcheries of various other states. The work accomplished by Dr. Gaylord is of great benefit to the State of New York in relation to diseases of fish and points the way to a better construction and management of fish hatcheries and rearing ponds. Further than that his experiments and discoveries will undoubtedly result in great benefit to the whole people when his work is fully completed and his final report made. More than this it may not be proper to state at this time.

## STATE FORESTS.

Forest Preserve, January 1, 1909:		ACRES	
Adirondack preserve.....		1,481,998	
Catskill preserve.....		106,876	
			<hr/> 1,588,874
Acquisitions: conveyed 1909:		ACRES	
Adirondacks: Essex county.....	2,584		
Franklin county.....	77		
Hamilton county.....	292		
Herkimer county*.....	45,359		
Warren county.....	249		
			<hr/> 48,561
Catskills: Delaware county.....	80		
Greene county.....	2,733		
Ulster county†.....	1,255		
			<hr/> 3,988
Total .....		52,549	<hr/> <hr/>
Adirondack preserve:			
January 1, 1909.....		1,481,998	
Acquired .....		48,561	
			<hr/> 1,530,559
Catskill Preserve:			
January 1, 1909.....		106,876	
Acquired .....		3,988	
			<hr/> 110,964
			<hr/> <hr/> 1,641,523

## SUMMARY.

<i>December 31, 1909.</i>		ACRES	
Adirondack preserve.....		1,530,559	
Catskill preserve.....		110,964	
			<hr/> <hr/>
Total .....		1,641,523	
Contracted for (not conveyed):			
Adirondack preserve.....		676	
Catskill preserve.....		6,431	
			<hr/> 7,107
			<hr/> <hr/>

During the last session of our Legislature, the laws relating to our forest possessions, brought about by public necessity

\* Of this amount, 33,801 acres were acquired by condemnation.

† Of this amount, 255 acres were acquired by condemnation.

were radically amended in several respects, more particularly in relation to protection from fire with especial attention to railroad rights of way and railroad patrols. The particular features of the amended law of most importance are:

*First.*— Those which provide for the cutting off of limbs from the tops of coniferous trees when felled, that they and the tops may lie flat down on the ground, gather and retain moisture and soon rot.

*Second.*— For a paid fire patrol.

*Third.*— For the construction of observation stations on mountain tops, and telephone lines through the forest connecting up the stations.

*Fourth.*— That the State pay, in the first instance, all of the expenses of fire fighting, half to be rebated by the towns where fires occur.

*Fifth.*— Providing that railroad companies pay the whole expense of patrolling their rights of way.

*Sixth.*— That daily, weekly and monthly reports be made to the department of fires on matters relative thereto.

*Seventh.*— Making town supervisors part of the fire fighting force. Under this revised law a very satisfactory result has been obtained, which the following statement will show:

“The results of the operation of the new fire law, which was outlined in the Commissioner’s office before a conference called for that purpose, December 29, 1908, up to and including November 5, 1909, is as follows:

The total damage amounts to about \$25,101. 11,967 acres burned over mostly in old burnings. Of this area, 11,769 acres are private holdings and 198 acres are State land. Over 250 fires have been reported. In the Adirondacks the damage amounted to \$10,251; in the Catskills, \$12,875. These figures show a total fire loss for each of the sixteen counties in the

forest preserve approximating \$1,618.18, as against an average loss for each county of \$40,249 last year. In 1908 there were 177,000 acres burned; this year 11,769, nearly all old burnings. In 1908 each fire represented 252.8 acres. Figuring on the present basis of efficiency under the new law, 3,766 fires would have had to occur this year to burn the number of acres 700 fires burned in 1908. In other words, the new system of fire fighting has confined the burned area to 47 acres per fire. The average loss in each forest preserve town this year is only \$5.76. Last year it was \$4,915.77 per town.

	Old system 1908. With only 131 towns.	New System 1909. With 281 towns more than twice as much territory.
Loss .....	\$644,000	\$25,101
Acres burned .....	177,000	11,967
Fires .....	700	250
Increase in efficiency based on number of fires...		180%
Increase in efficiency based on number of acres burned .....		1,303%

Considering the much larger territory to watch and protect, the small total acreage and number of fires are very significant.

The actual result has to some extent been affected by different weather conditions in the two years. Owing to the observation stations and a paid fire fighting force, this year the fires were gotten at immediately and extinguished, in nearly every case, quickly. They were not allowed to gather headway and burn large areas. On the other hand, it has not been as dry as last year, yet fires burned much later this year than last. Many times, if the old system had been in use, large conflagrations would have ensued. The point is to get at the fire when it starts.

**TOTAL MONEY EXPENDED.**

There has been expended during 1909, up to and including November 5th, \$40,175.41. This expenditure was divided as follows:

Salaries of superintendents and patrolmen.....	\$15,224 57
Expenses of above-named employees.....	8,407 46
Office expenses .....	1,199 72
Permanent telephone construction and mountain observation stations .....	5,958 46
Tools .....	837 19
Special work, making trails.....	135 48
Pay and keeping of laborers and others actually fighting fire .....	8,412 53
	<hr/>
	\$40,175 41
	<hr/>

There should be deducted from this amount one-half of last item, or \$4,206.26, charged to towns and to be rebated to State, leaving the State's total expense to November 5th, including cost of telephone lines, observation stations, tools, etc., which are permanent and which will not have to be again provided for, \$35,969.15. All told, a fine result justifying the plan and the judgment of the conference of December 29, 1908. In addition, every fire superintendent and patrolman has assisted in enforcing the top lopping law and the forest, fish and game laws generally, bringing about a much better condition in the "forest preserve counties."

The foregoing results seem to justify the law, and it is believed when the whole system is tied together with observation stations and telephone lines, the force well drilled and equipped, and town supervisors are thoroughly awakened to their own responsibilities and duties, our forests will be much safer than heretofore.

Several important legal actions relating to land titles, long pending, all of which were inherited by the present administration and which have been in process of trial and retrial for many years have been disposed of. Notable among them was the Golden action, which affected 35,000 acres of the finest timber land owned by the State. Finally it was settled, clearing up the title to all that land, and making the State's title forever secure. The action of the Saranac Land and Timber Company against the State, defended by the Attorney-General's department, pending twelve or fifteen years, several times tried, once in the United States Supreme Court and finally decided against the State, in the Court of Appeals, on a new point not at first considered, is now pending in the Supreme Court on a new trial granted to the State as a matter of right on the application of the present Attorney-General. This is an important action involving the title to several thousand acres of land on the middle and lower Saranac lakes. Whether originally this case was properly handled and defended or not, whether or not the plaintiff should have had a new trial when the case came back from the United States Supreme Court, is not for us to suggest. Now at least it is in good hands—that of the present able Attorney-General—where it will be cared for and defended and the State's interests fully protected. Many other actions have been disposed of, all of which will be set forth in the annual report of Mr. John K. Ward, chief counsel for the department, in his report to the Commissioner, and published in the annual report.

In every report, during the later years at least, attention has been called to the extraordinary importance of our forests. Every day there is additional evidence that all persons appreciate more keenly the necessity of preserving the forest growth on all of the poor land in the State, especially at the source of streams on the steep slopes and mountain tops. The standing timber in the State, of value, is rapidly decreasing. The natural growth is not more than one-fifth of the annual loss. It was entirely proper and natural to clear the rich valley lands and make farms

where once the forest stood. That was necessary to progress and prosperity. It was never right and never will be, to cut away all the trees from the thin, poor soil on the hillside, leaving it to erode and wash away, exposing the rock and sand, creating a condition that renders such places forever unproductive and worthless. Such parts of private and State holdings should always grow trees. In no other way are they of any value. Not in loss of timber alone are we suffering. Every year the total constant water supply seems to be materially less. This loss of steady flow of water seriously affects the availability of many manufacturing plants, lessening their total product and decreasing the number of days of employment of labor and affecting in many places the productiveness of agricultural land. Argument and statement of facts, unless something is done immediately to call a halt in timber destruction, will cease to be a virtue.

In my report, the facts about our forests, the lessening water supply, the danger just ahead of us in a shortage of wood for commercial purposes, the dire effects following the total denudation of a country were fully set forth. The facts therein presented are not overdrawn. Your attention is most respectfully called to that report, especially the following observations:

“Coincident with this rapid destruction of natural resources our population in the nation is augmenting so rapidly that, in fifty years, we will number at least 200,000,000 souls. The demand for lumber is increasing faster than our population, and the supply is decreasing faster than the increase of population.

“Timber on State land under the present Constitution, unfortunately, cannot be cared for in a practical manner, or cut or used. We can only protect it from trespass and let it rot. We cannot clean it out when burned, or down, ripe and old. The public cannot have the use of timber that is fast depreciating in value, thereby shortening the supply, adding to the demand, and increasing the price. We cannot utilize our enormous water-powers which should yield to the State a large annual revenue.

"It is the belief of this Department that the State has ample inherent power to control the use of private property in such a way that public interests may be best served and protected. The power in the State for this purpose should be invoked to prevent in certain localities the cutting of trees below ten inches in diameter, and to compel the clearing up of refuse. This is a matter of regulation and may be done for the public good without confiscation of private property. If this right to control private property to some extent does exist, then no one should be allowed to cut trees—at least in certain places where water sources would be affected—below ten inches in diameter, and individuals should be compelled to clean up the debris left after lumbering, thereby removing opportunity for fires.

"Trees should be planted yearly by the millions. To encourage tree planting for commercial purposes, it should be made as attractive as possible by legislative acts, encouraging thereby each one to plant trees who has a waste acre of land fairly safe from fires. Trees should be furnished below cost, and land dedicated to tree growing and planted ought to be exempt from taxation. These are the lines to follow, and the only ones that seem to lead to safety.

"The State owns many acres of land outside the blue line in the sixteen counties in which our forest preserve lies. These lands are detached, widely separated, small parcels surrounded by private holdings, difficult to protect, most, if not all of them, having been lumbered. It would be wise to dispose of these parcels of land by sale, the proceeds to be used to purchase land within the blue line, or to exchange them for equally valuable lands inside the park limits, and thereby consolidate our holdings. Under the Constitution this cannot now be done. To us there appears no good business reason why the Commission should not have this authority. To exchange or sell these lands would be to do that which any prudent man would do with his own property under like conditions.

"Forests, if rightly used and managed, perform for the people certain definite and important offices. The more important ones may be enumerated as follows:



"They constitute a home and breeding place for game animals and birds; they protect the source of water supply and regulate, to a great extent, the continued and even flow of water. By protecting the water supply, fish life is sustained, pure water is insured, the soil better irrigated and made more productive. Woods help to regulate the temperature, and, it is believed, have an appreciable effect in increasing rainfall in certain localities. They act as wind-breaks; they add oxygen to the air and purify it. One of their most important offices is to furnish wood for all the thousands of purposes for which wood is used. For the health and enjoyment of man they form the most complete panacea for human ills and the most perfect place for recreation known. They are nature's great sanitariums. These are some of their principal offices. For these purposes our forests should be managed and used. If we fail to use them for all these things, a loss to the people follows. If we fail to preserve them, according to history in such cases, disaster follows. In our case, both future and present generations would bear the loss, but the present would be disgraced. The State has now nearly 1,700,000 acres of woodland. How are we using it? The question is easily answered. We are using it better than ever before, because we are protecting it from man's rapacity.

"As a whole people we are not using our preserves at all. Comparatively few people, under present conditions, can afford to use them. If the Constitution was literally enforced no one could cut a stick of wood for a camp fire; no one could cut a stick on which to hang a camp kettle. In many long reaches of the forest there would be no place where shelter could be found. A tent could not be staked down unless the stakes were carried in from other lands. The Constitution, with all the good intentions of its builders, with all the needs at the time for a restrictive provision in this respect, established a park and forest preserve for the people, built it round with a high wall, with a few excellent people inside, but left the great majority on the outside of the wall unable even to look in and see its great natural beauty and enjoy its manifold blessings.

"The present law will not permit putting State forest land on a

safe business basis. Under a slightly amended constitutional provision leaving it absolutely safeguarded as to waste and improper use, it could be reasonably used by all, protected from fire, and made to yield an annual revenue through the utilization of the water, the removal of waste timber, and from rentals from those who tenant it. This arrangement would provide maintenance without further appropriation, and annually add large tracts of woodland. Why not? Should the few occupy it as against the many? Are not the rights of all equal in this respect? If it is to be held and used simply to protect water sources while the water runs away unemployed, except to sustain fish life and water the lowlands, then the present method is right. If our forest preserves are to be used as well for those other and more valuable purposes, then the present method of using, holding and managing our woodlands is all wrong.

"The water power developed in this State is about 27 per cent. of all that developed in the United States. That which is developed here, to wit, about 500,000 water horsepower, is, excluding Niagara and the St. Lawrence rivers, about half of all which we have. Why let more than 500,000 water horsepower, which money is waiting to develop, run to waste? Why not employ the money and labor necessary to apply this greater power? Why should not the assessable property of the State be increased by this amount? Why should not the State be receiving the large annual revenue this utilized water horsepower would produce? Why longer let it run away to the gray old sea, doing little or no good? It seems to this Department that a change in the Constitution which would allow proper management and use of these great natural resources, safeguarding all the interests of the State, would commend itself to every thoughtful person."

The Legislature last winter very wisely amended and strengthened the forestry law in relation to fire protection, and the results worked out and hereinbefore set forth fully justify that legislative action.

The new provision of law to help protect the forests from fire by making the fire danger less, to wit, the top-logging law, was put into

operation all over the Adirondack and Catskill forests and quite effectively carried out. Nearly all the lumber companies and those felling trees cheerfully complied with the provisions. In a few cases legal proceedings had to be commenced to enforce the law. It has taken much time of our men to inspect the work and thereby made considerable extra expense. But the end sought justifies the means. It needs no argument for a practical man or careful observer to understand its effectiveness. That would be so even did we not have marked examples of the results. Fortunately we have such examples. About ten years ago, on the Whitney preserve, for two years some logging jobs were handled as the law now prescribes; others were carried on in the old and ordinary way, leaving all the limbs on the unused tops. A careful inspection of those jobs, many of which we photographed, shows that where the limbs were all cut off they and the tops have entirely rotted and disappeared, while the tops on the other jobs not cut flat down are many of them there yet high and dry from the ground in a condition to add materially to great conflagrations if a fire once gets started among them.

The protests of the few who seem to think top-logging of no account in this respect must give way when confronted with these facts. Then, too, it has been found not to be expensive, as more timber is taken from many tops when the limbs are all cut off, and the greater ease and facility in skidding amply pays for the extra work. In view of the fact that in a large degree fires are local, that is, nearly always where lumbering has been done, this lessening of the danger and added preventative is important. Even though it does cost more, the expense is fully reimbursed in the greater security from loss by fire to the property, because what is left on the ground will cease to be a menace in two or three years, as against the old method when it extended from eight to ten years.

No one of sound mind desires to put any unnecessary hindrance in the way of legitimate business, yet when the general public welfare requires it, even legitimate business must give way.

The other provisions of the fire law were put into force. A paid patrol was established; great care was taken to select men of the

broadest experience, good judgment, and those possessed of a strong personal desire to protect our forests. The work required to be done in the short time given after the bill became a law was very great. To tear down a fire fighting force of 750 men and organize another, an entirely different one of new men, carefully and personally selecting them from within such a large wooded area; to build many miles of telephone line up steep mountain sides, over rough places and through the woods with these men; to establish and build nine observation stations on the tops of as many mountains, connect them up and equip them with new-made maps, range finders and all necessary things; to organize the whole force and give them proper instruction; to prepare payroll, report and other blanks and distribute them to all these men and to 281 supervisors; to meet the supervisors and endeavor to have them become familiar with the law and procedure under it, and do it all in forty days. taxed the whole executive force of the department to the utmost; yet it was done, and over 250 fires fought and extinguished so quickly that few, if any of them, attracted public notice.

The results and expense up to and including November 5th have been tabulated and are hereinbefore set forth in this report. The whole of it, the work, the scheme itself and the results, we feel are worthy of the attention and support of the public and the Legislature.

When the order of the Public Service Commission directing that all engines used on railroads running through the forests of the State be equipped for and burn oil for fuel is complied with, and all lumber operations are thoroughly done in relation to top-logging, as provided by law, our forests will be much safer from fire than they ever have been. It is fair to say that the railroad companies, with a few notable exceptions, patrolled their rights of way during the summer well and fairly cleaned the rights of way of grass, briars and brush. It was so much better done than ever heretofore that it is very encouraging. The order of the Public Service Commission in relation to fuel, we feel, should be rigidly enforced and should finally apply to engines used nights as well as days. We

believe, taking into consideration the companies' liability for damages for property destroyed, it will be much cheaper for them in the long run and much safer for our forests.

Another cause of fires from which great destruction has followed comes from the carelessness of campers, hunters and berry-pickers. What legislation can be had other than that which we now have fixing severe penalties for carelessly or wilfully setting or causing forest fires is a question. General public education along this line may be of greatest good. This year the department used every medium it could devise to call the attention of the public to the dangers, and to be careful. We stationed men at principal points of entrance to the forests to warn all going into the woods, to instruct them how, where and when to build fires and when not to build them at all; warning notices were distributed by the thousands through trains and to individuals. Newspapers gladly gave public notice and warnings. The most wanton of all fires were caused wilfully by berry-pickers. Unless such people are more careful it may be necessary to exclude them from State land. Fire, the greatest danger to forests, must in some way be prevented, even though the method to prevent be made exceedingly drastic and arbitrary.

The next thing after being sure that we can save that which we have is to acquire more. The importance of very soon acquiring much more of the land in the forest preserve counties may well engage the earnest attention of the Legislature. Undoubtedly it may not strongly appeal to those who are not at all familiar with the whole situation. But to those of us whose duty it is to know, who are charged with the care and protection of the State's holdings of forested land, the situation seems very acute and important. To a very large degree the soft wood lumbering is nearly done in this State.

Naturally, hardwood lumbering will receive new impetus and hardwood become more valuable. New and heretofore unused methods in hardwood lumbering will be adopted. It cannot be floated; therefore, when it becomes valuable enough railroads will be built into

the hardwood district. If allowed, such lumbering will be prosecuted, and at the same time any soft woods left will be removed until not a stick will be left standing. More or less fires will, of necessity, follow until all forest land is denuded. That has been the history of all wooded countries where the government, state or nation has not taken control.

This is no time for a shilly-shally forest policy. There is little use in half doing it. It is uneconomic. A comprehensive, strong, broad policy by the State should be inaugurated immediately. As long as individuals or corporations own and hold woodlands they cannot be blamed for getting their investment out of them. In the long run they would realize much greater profits by careful cutting, always leaving young trees to grow for future use. It is difficult to make an American see any other way than the way that gets the largest number of dollars to-day. Our education has all been in that direction. The get-rich-quick method is much in vogue with nearly all of us. Yet with all this, we are not truly wise unless we take note of and learn from the experience of the peoples of other and older countries. If in this respect we would study the history of northern China, France and Spain on the one hand, and the history of Germany and Switzerland on the other, every thoughtful person would be in favor of the State acquiring immediately every acre of forests in the sixteen forest reserve counties useful for preservation as forests and on account of the State's water supply. Why should we not? Canals and good roads are necessary and important, yet it is very doubtful whether either of them or both of them in the long run are as important to the people of the State as are our forests. If the choice had to be made and we had to do absolutely without one or the other, the canals or the forests, I have no hesitancy in saying that we could much better do without the canals than we could without the forests. Yet we are expending very little money on the one that is perishable and going very fast beyond recovery, and very much money on the other which is not perishable and could be built at any time. Is this wise? Is it a far-sighted policy? It must be remembered that in much of the

forested area left, when the trees are gone the soil will go, and on such sterile land reforestation cannot take place naturally, nor can it be artificially reforested. We could build a canal most any time, but we cannot replace the lost soil. This State should by constitutional amendment, if necessary, provide money enough to acquire nearly all of the forest land left. That would be using good judgment. I can only give the warning, state the facts, and sincerely hope the warning will be heeded.

The next important thing that should be taken up, considered and acted on is, how can we improve the method of handling the forests we have and those to be acquired? In considering and dealing with that subject, we should divest ourselves of all sentimental, purely aesthetic and selfish notions, and consider and solve the question in a practical business way. If we want the property only to obtain and own some forest land, to pay taxes on it, to spend a large amount of money in trying to protect the property from fire and trespass, to have a large number of acres to surround the holdings of the few, to inconvenience other owners who want to work their holdings and cannot because they cannot get in or out across State land, to make it impossible for many small owners in that country to conveniently get firewood without committing trespass, to prevent to a large extent the utilization of much of the very valuable water horsepower, to prevent the construction of good roads through this wonderful, beautiful country that it may be conveniently visited, toured through and made the finest and most accessible Nature's beauty spot in the world where a million people would visit instead of a few hundred thousand annually, then we are all right in our present policy and all we need to do is to strictly enforce the Constitution.

If, on the other hand, we want that which we have and that which we may hereafter acquire for a forest preserve in its truest sense; if we want it that we may use it as a recreation place for many, a place where the rich, the well-to-do and the poor can go and enjoy the blessings so abundantly offered by Nature; if we want it that we may not only enjoy these blessings, but that we may by and

through the care of the State to some extent at least utilize the water horsepower for legitimate purposes, deriving therefrom a perpetual annual revenue; if we want it to really be a paradise for the many, accessible, beautiful, unrivalled; if we desire to use it so a poor man with a sick wife or baby may under authority of the State build a little camp 'neath a tree where the birds sing, and not be a trespasser, where he may see the sick wife or child cured and restored to health by the terebinthine odors from the spruce and pine and balsam; if we desire to have the best opportunity to protect it from fire and that the State itself may remove dead and fallen trees and utilize them and prevent waste; if, in fact, we want to handle it and use it for the best interests of all, in a scientific, wholesome, practical, sane, serviceable way, and all the time make it better, then we must change the Constitution in a few respects.

Personally I would rather it would remain as it is forever, the State suffering a large annual loss, than to take any reasonable chance of a change of the Constitution that would be harmful. All of my views in relation to it are expressed with that deep-seated feeling. Yet from much study of the whole situation, all its features, its needs, I am confident that a change permitting all of these necessary things can be safely made and nothing but good come from it.

In my opinion there should be authority given to the Highway Commission to build a simple good-road system through our forests. The State itself should have the power to utilize the water power where it could be done and no injury accrue. This Commission should have the right to lease small camp sites and obtain a large revenue for the State therefrom, thereby giving an opportunity for many to go to the woods and live cheaply who cannot now afford to go at all. This Commission should have the right to remove down and dead timber and utilize it, obtaining a revenue and bettering the conditions as to fire protection. There is enough dead and down timber in the Adirondacks to supply all New York with wood for years; as it is, it constitutes a deadly menace, through threat of fire, to all the standing green timber and the entire forest. This



Commission should have the right to dispose of outlying, detached parcels of land and with the proceeds or its equivalent acquire land within the blue line.

These are some of the things that plainly should be done, and mere sentiment and impractical things should not stand in the way of it.

I offer for consideration the following form of a constitutional amendment:

Proposed amendment to article VII, section 7, of the Constitution of the State of New York:

*Except as is in this section hereinafter provided the lands of the State, now owned or hereinafter acquired, constituting the forest preserve as now fixed by law, shall be forever kept as wild forest lands, [they] and shall not be leased, sold or exchanged, or be taken by any corporation, public or private, nor shall the timber thereon be sold, removed or destroyed. Upon first obtaining the approval of the Governor, the State Water Supply Commission may erect and maintain dams upon said lands for impounding water and other purposes, and flow with such water not to exceed . . . acres of such land in the aggregate; providing that the dams so erected and maintained and the waters so impounded and all lands so flowed shall be forever owned, managed and controlled by the State. Such of the lands as are necessary for the building of the State highways described in section 120, chapter 330, Laws of 1908, may be used for the purpose of building and maintaining such highways. With the approval of the Governor the Forest, Fish and Game Commissioner may lease, for periods not longer than ten years, sites for camps within the forest preserve, not larger than two acres, and may remove and dispose of fallen timber. The Forest, Fish and Game Commissioner, with the approval of the Governor, may sell and convey lands now owned or hereafter acquired by the State which are situated wholly outside the boundaries of the Adirondack and Catskill parks as now defined by law, but the proceeds from lands so sold and conveyed shall be only used by the State in acquiring lands situate wholly within the boundaries of such parks.*

I do not say that this proposed amendment is perfectly worded, but the points therein contained are what may be adopted, doing no harm, much good, and which all fair-minded men can support. We do not want to have passed (and the people will not adopt) an amendment under which private interests can work out selfish ends. In my judgment they will vote for and carry an amendment that will aid in properly caring for our forests and saving to the State large revenues arising therefrom.

Another important work in connection with our forest land and land that should be producing trees is the work of reforestation. Until a few years ago no effort had been made to encourage individuals to plant commercial trees. Then, by suggestion from the Department, the Legislature provided that trees could be furnished by the State and sold to citizens at cost. The first year a few thousand were taken and planted. Last year one million two hundred thousand (1,200,000) were purchased and planted by corporations and individuals. In addition we planted for the State a large number. The result, for a start, has been good; yet it is not at all sufficient. There should be more encouragement. The State could well afford to provide trees at less than cost. Why not free trees, as well as free fish? A few million trees planted each year will not do. The take-off each year is so great that we shall soon be impoverished unless all persons plant trees where trees ought to be growing. Ought not this State, in this respect, to do as well as Switzerland? We have a much larger territory. We are much richer. Switzerland plants about twenty-two million (22,000,000) trees each year; we one and one-half millions (1,500,000). Switzerland has 22 per cent. of her entire area covered by a planted forest from which that country averages an annual profit of between \$8 and \$10 per acre. We have about 20 per cent. of our total area covered with poor second growth of little or no value and 5 per cent. by fairly good natural forests which are rapidly being destroyed for all time. Switzerland has 780 acres of land employed as tree nurseries; we use 30 acres for the same purpose. Switzerland plants from her gardens twenty-two million trees

each year; we have been planting from ours each year five hundred thousand (500,000), now about a million, and buy from Germany about one million (1,000,000) more.

The annual net profit per acre realized from all the wooded area in this State will probably not exceed ten cents per acre. Why should we not do as well in time as Switzerland is doing? Not to be impoverished altogether in this respect, we must bestir ourselves immediately. It takes many years for a planted forest to mature. Trees must be planted by the millions each year. To get this done the State should offer the best inducements possible; trees should be furnished at a very low price and land dedicated to tree growing should be exempted from taxation for a long period of years, at least as to its increased value. Money should be appropriated freely to allow us to produce at least thirty million trees (30,000,000) each year for this purpose. It is undoubtedly the most important work we have to do. Why delay it longer either for lack of appropriations or proper legislation?

While the highways of the State, town and village park systems, woodlands and farms, and many other pieces of wooded country are not within the jurisdiction or control of this department, I venture to suggest a few things in relation to the same.

First, it seems to us that along every rod of good roads constructed by the State or counties shade trees should be planted on either side, principally for the reason that it has been demonstrated that when the surface of a road constructed under the good roads system is kept slightly moist, the surface of the road does not "thread" and blow away into the fields. It is the reverse of the right practice in relation to country, dirt roads; they should be kept dry. In addition to this very beneficial effect, shade trees planted equal distances apart along a road running through the country would add great beauty to the scene as well as comfort to the traveler. There seems to be every reason why it would be profitable to protect the roads by planting trees.

An investigation of many tracts of woodland on the farms of the State has convinced our foresters that very great improvement can be made by proper thinning and underplanting with trees adapted to the various soil conditions in the State. Every farmer, especially those who have on their farms land not particularly adapted to agricultural purposes might have commercial trees growing, adding to the value of the lot and to the farm generally, and in time furnish each farmer with all the timber the farm requires. If the thousands of farms throughout the State had such forests growing on them it would add greatly to their value and the beauty of the country and would affect, in some degree, if properly planted, the water in the spring or creek on each individual farm.

Tree planting in fact should be largely done by the individual citizens of the State upon their own lands, and if each would plant a few hundred trees annually, the value of farms would be greatly enhanced and in a few years there would be enough commercial trees growing in the State to substantially take care of future demands. We ought to be able in this State to produce every year for all time at least two billion feet board measure, which, by studying economy and using all parts of the wood, would undoubtedly be sufficient to care for the needs of the people in that direction until the population is very much larger than it is to-day.

We also believe that the rudiments of forestry should be taught in every school of the State, and that a forestry school, such as the Cornell Forestry School formerly was, should be established and supported by the State. There is a growing demand for educated foresters, and there is opportunity for employment for many more than we have to-day providing they are in all respects capable, practical men.

Intimately connected with the forests and to a large degree depending upon them is much of our inland water. As heretofore suggested, great consideration should be given to the protection of the forests that we have and to the reforestation of our denuded hill lands, because of the great necessity for protection of the

sources of water. We have been experiencing a most remarkable period of low water in the rivers, the drying up of wells and springs, rivulets and creeks, all over the eastern and northern part of the State. At no time since records have been kept has the water in the Hudson river been as low as during the month of November and the first half of December, 1909. A close observation kept on the conditions throughout the Adirondacks and Catskill counties during the whole summer and fall has shown that, not even during the dry period of 1908, was there so little water in the creeks, springs and rivers as during the late summer and fall of 1909. This fact is significant.

It is also observable that where the largest areas of cuttings have been made and where there is the largest number of acres of deforested land, the drouth has been the most intense and the scarcity of water the greatest. In fact the problem of having sufficient water for the ordinary purposes of the people in much of the eastern part of the State has become very serious. So far as anyone knows or so far as any records indicate such a condition was unknown when there were large quantities of standing timber in the State. The forest is getting thinner and thinner year by year and only worthless wood growth is being left. The hundreds of little sawmills that move about from place to place are denuding all the ridges and wooded places throughout the farming districts of the State, on the one hand; while the continued and increased cutting of the large lumber companies and individuals throughout the Adirondacks and Catskills to the extent of 1,500,000,000 board feet is very rapidly taking off all of the coniferous tree growth that we formerly possessed.

As the trees disappear the water gradually diminishes in quantity, and at times has been so low that it teaches us that the danger line has already been reached and we ought not to take another step beyond it. The remedies to be prescribed and applied have often been suggested by us, and we venture once again to call attention to them in the hope that better things may be done.

*First.*—The State should acquire and control every acre of land it can afford to appropriate money to purchase. Hardwood lumbering which means the total taking off of hardwood growth, as the coniferous trees have been taken, should be prevented at least within the blue line in both State parks.

*Second.*—Every effort should be put forth to encourage individuals and corporations owning woodland, to see that it is to their advantage not to make clear cuttings on any of the poor, thin soil on steep land in the forest preserve counties. If that cannot be done by moral suasion and appeal to public interest, then the fullest power of the State should be invoked, and it should be prohibited in the interest of public welfare.

*Third.*—It being apparent to all who have studied the subject carefully that commercial trees may be grown profitably; that 100,000 board feet may be produced per acre, where nature in her best forests produces not more than 20,000 feet; that the future demand for lumber will be so great, the supply so small unless cultivated forests are grown for commercial purposes, the State should offer every inducement within reason to encourage the people generally to undertake this work extensively. To do this, the suggestion of trees, practically free, seems to us to be one inducement that may be very consistent with the general policy of the State. That to relieve land dedicated to planting and growing trees, at least from increased taxes over and above its present value when it is so dedicated and used, seems to us to be another eminently proper inducement to offer as an encouragement for this work.

*Fourth.*—In order to have the trees in sufficient quantities to meet the demand that will soon be made upon us, and to furnish the number of trees that should be yearly planted, there should be appropriated for the building of more tree gardens, and the employing of the men necessary to take care of them, the purchasing and gathering of seed and procuring equipment, all the money necessary for such purposes. Ten thousand or twenty thousand dollars a year will not go very far in producing thirty

million trees annually. It has been demonstrated this year (as is shown by Forester Pettis' report to this department) to be dangerous to purchase trees from Europe owing to the fact that diseases of trees very dangerous to those planted and to those which are growing naturally may be brought here with trees imported into this country. It was only by the most active efforts and skill of our trained foresters that we prevented the European currant rust during this season from spreading among the pine trees of this State. That, in itself, indicates the great danger of procuring trees from abroad. We should grow our own trees. Our work in producing seedling trees in soils adapted to that purpose and in transplanting the same in the forests, has passed far beyond the experimental stage, and has proven how well the work may be done. This being so; we ought to enter into the business on a large scale, properly equipped to do that which in all common sense it seems ought to be done immediately. It has undoubtedly been wise, up to the present time, to make small appropriations, to go slowly, to be sure that we were on the right track and capable of doing this work. Now that we know that it can be done and profitably done and the necessity being so great, we believe that large appropriations should be made, because, viewed from any standpoint, this work ought not to be and cannot be delayed. A building may be put up this year or next; a road may be constructed this year, a canal may be dug to-day, to-morrow or a year from now, and in either event no great loss would be entailed. Planting trees to-day means doing that which will result in benefit, first, and in a small way, ten years from now; in a greater degree twenty years from now, and finally fifty to eighty years from now, when a matured forest will have been grown. Long before any considerable amount of commercial forest can be produced which may be cut at a profit, undoubtedly every stick of the commercial trees now of medium or matured growth will have been cut and used and a shortage in a necessary supply of lumber for daily use in this State will ensue. For these reasons immediate action is necessary.

## STATE GAME BIRD FARM.

This is a new departure. It was not taken without knowledge of successful work of its kind by many individuals and especially by the State of Illinois. Owing to a bad season two years ago and the increased number of hunters throughout the State, the bird covers have been much depleted. From this fact and the further fact that under the hunting license law the hunters have, by license fees, largely increased the revenues of the department, it was deemed just and desirable that an effort should be made to restock game covers with game birds. An appropriation of \$12,000 was made for that purpose, a farm selected in Chenango county, and purchased, experienced men employed, the farm fenced, equipped with cross fencing, coops and a stock of birds secured. It is expected that we will be able to distribute 12,000 birds and eggs during the summer of 1910. From the experience of others we believe our work in this respect will be successful.

## LAKE FISH.

It is difficult to make a law that will satisfy all persons in any part of the State. As heretofore suggested, the laws should be general, applying alike to all unless the very best reasons can be shown for an exception. Just why a half-mile limit from shore in Ontario should obtain and a mile limit in Lake Erie, I have been unable to understand. It has always seemed wise to have a close season, at least during the spawning time, for the more valuable food and game fish, except shad, in order to preserve them in reasonable quantities. In lakes and rivers forming the boundary between states and countries the laws of each should in this respect be alike. Unfortunately, that has not always been the case. For a long time there was no close season on whitefish and lake trout. It resulted in the practical extinction of lake trout in Lakes Erie and Ontario, and in largely diminishing the number of whitefish. Nets were set upon the reefs where they came to spawn, and the fish and spawn were both destroyed. Where and when fish spawn it is easy to take them in great numbers. Until about three years ago, for a



period of four or five years, lake trout in Lake Erie had become so reduced in number that it was not deemed advisable to fish for them especially for commercial purposes. That gave them a rest and they spawned in security, and in a few years again appeared in numbers that warranted commercial fishing. At about that time Pennsylvania repealed its close season law. After taking the evidence of many lake fishermen, a close season of two months for trout and whitefish was provided in this State. Because we had not responded at an earlier date to their request for such action, Pennsylvania repealed its law. Now some complaint has been made by fishermen running out of Buffalo because they cannot fish for these fish during these two months as fishermen can in Pennsylvania waters. It seems to us that if we have any regard for the preservation of these two species we ought not to repeal our law but should endeavor to get the Legislature of Pennsylvania, if possible, to re-enact their law to protect them during their spawning time. The international treaty between Canada and the United States when published may provide a proper and amicable adjustment of these things between ourselves and Canada. It is to be hoped that it will, because there are many conditions along the lakes, the St. Lawrence River and Lake Champlain very important to all that can better be regulated in that way.

#### GAME IN COLD STORAGE.

Undoubtedly cold storage for many, if not all, of the fruits, vegetables, meats, birds and fowls necessary for food is of the greatest importance; yet it appears from facts found by some of our investigations, in cases where violations of the law have been committed in relation to game and game birds, that fish, game and birds have been kept for long periods of time and then sold to the public; that thereby the public unwittingly use them when it would seem that in all human probability they could not be wholesome and should not be used. If this is done, then it is more than probable that other food products are kept

for like periods of time and sold to the public. This subject is mentioned merely to call public attention to it that through proper channels the real facts may be ascertained.

### COLONEL WILLIAM F. FOX.

I should not feel that I had done my duty unless, before closing this preliminary report to the Honorable, the Legislature. I place on record some statement in commemoration of the work and services of Colonel William F. Fox, for many years Superintendent of Forests, now deceased.

Colonel Fox was born at Ballston Spa, N. Y., January 11, 1840, the son of the Rev. Norman and Jane Freeman Fox. He entered Union College and was graduated from the Engineering Course in 1860. Scarcely was he out of College when the Civil War broke out, and he went with his regiment as a Captain in the 107th New York Volunteers. He was later raised to the rank of Major and again promoted, at the age of twenty-three, to Lieutenant-Colonel. In the winter of 1863 we find him not only in command of the regiment, but also of the Military Post at Wartrace, Tennessee. He was wounded three times, at Antietam, at Chancellorsville and at Resaca.

His father, having retired from the ministry, engaged in the lumber business and located his principal mills on the Tioga River in the southern part of this State. Here and at his father's mills in Canada, he learned the details of the lumber business. Later, in connection with his own mills in western Pennsylvania and those of his brothers in the upper peninsula of Michigan, he acquired knowledge and experience in buying and selling timber and timber lands and of the various products of the saw mill and the planing mill. This training was of great value in his later life.

When the first Forest Commission was established and organized the first appointment made was that of Colonel William F. Fox, on November 1, 1885, to the position of Assistant Secretary. On account of his association with the official forestry work from

the beginning, first as Assistant Secretary, later as Assistant Warden and finally as Superintendent of Forests, he was familiar with all the various policies, laws, plans and developments that took place in working out our State forest policy.

The Legislature of 1883 passed an act prohibiting the further sale of land owned by the State in ten of our Adirondack counties. This was the tangible beginning of our present forest preserve. This step having been taken, some policy necessarily had to be decided upon, and the State Comptroller was authorized to appoint an investigating committee. They made a careful examination and in 1885 reported advocating the establishment of a Forest Commission. Their recommendations were acted upon favorably, and the Commissioners were appointed by the Governor. It was this Commission which first appointed Colonel Fox. The Commissioners served without pay and, therefore, upon him fell the brunt of the work. One can hardly appreciate his position at that time, confronted with so much that was new and no resource upon which to draw for reliable information. Yet the report for 1885 shows that he had a clear insight into the requirements. The law of 1883 placed 715,267 acres of land under the control of the Commission. This land was widely scattered over ten counties, the boundaries poorly marked and was being seriously trespassed upon. The organization of a fire protection force, ejecting "squatters" upon the lands and enforcing the law, all with a small untrained force, were initial problems.

From 1888 to 1891 we find him as Assistant Forest Warden, actively engaged in executive, administrative, field and routine work.

In 1890 the first appropriation (\$25,000) for the purchasing of Adirondack land was made under the condition that not more than \$1.50 per acre could be paid. He, with assistants, examined and reported upon the land offered, and under the act 16,320 acres were acquired.

With the establishment of the Adirondack Park in 1892 a new and larger field of usefulness opened to him. It placed this work upon a substantial basis. Under this same act leasing of camp sites

and the idea of producing a revenue from the forest was inaugurated. Until the passing of this act, since 1887, it had been possible to sell or exchange detached portions of outlying lands for forest land in the park, and many valuable acquisitions were made to the State holdings in this way.

In 1893 the Commission became the subject of legislative investigation, and as a result a new forest law was passed and a new Commission appointed. However, it is pleasing to note that this same act particularly specified that the present Superintendent should be continued in office.

At this time the necessity for an accurate map of the Adirondacks, not only showing topography but all the intricate details of land allotment and finally the location of State land thereon became apparent, and in this connection Superintendent Fox prepared a very exhaustive article entitled "Land Grants and Land Patents of Northern New York." His researches in preparing this monograph were most skillfully made, and have been of great value in locating our lands and mapping the extensive area.

The new law of 1893 permitted the sale of "spruce and tamarack not less than twelve inches in diameter three feet above ground, standing in any part of the forest preserve." But the Constitutional Convention the following year inserted in the newly prepared Constitution a clause prohibiting the cutting or removal of any trees on State land.

In 1895 another change came in the management of forestry affairs. Two separate bodies, viz., "The Forest Commission" and "The Fish and Game Commission" were consolidated under the name of "Fisheries, Game and Forest Commission." At this time Colonel Fox became engineer with duties similar to those he had under the old Commission as Superintendent. The powers of this Commission in relation to the forest preserve were greatly increased, and he had added responsibilities. After a few years his title was changed to Superintendent of Forests. This same legislative act greatly lessened the fire danger by making it a misdemeanor to set fires to clean land during certain periods of danger.

During the summer of 1897 the Forest Preserve Board was organized to acquire land for an Adirondack Park. Colonel Fox was the expert advisor of the Board and in the performance of these duties two million dollars worth of land was acquired.

In 1901 a further change came in this organization. The Fisheries, Game and Forest Commission and the Forest Preserve Board were consolidated and called the Forest, Fish and Game Commission. Also the fire law was made much more effective by creating the office of Chief Firewarden who had general supervision of the nearly seven hundred town and district firewardens. Under this organization Colonel Fox became a great factor in forestry work. Since this reorganization, the work accomplished by the Department has been most effective and satisfactory.

This general summary of the development of a forest preserve and a forest policy in this State has been given because a careful examination shows it largely to be the work of Colonel Fox.

It is most interesting to read the former reports, which are largely from his pen, and note what improvements and policies he advanced for the benefit of the State. In these matters he was always first.

He began years ago to collect statistics showing the lumber cut, and saw clearly what was happening, also the result. He established a system of fire protection and fire law which was generally copied by other states. He continuously advocated the purchase of land as a forest preserve on the grounds of benefit to the State and at the same time a business investment. He desired to see our State lands put under scientific forest management, and made working plans for a portion of the State lands. Nearly fifteen years ago he advocated the reforestation method which is now in operation. He appreciated the probability of water storage and was much interested in any such movement. He was quick to appreciate the value of a skilled force and employed the first graduate of the first forestry school in this country.

During all these years he had many trials and vexations, but he used success or failure to the best advantage. He often had to act as mediator in order to reconcile conflicting ideas and theories of such radically opposite interests as the forestry enthusiast and the Adirondack lumberman.

Unless we study fully the history of forestry in this State, we do not appreciate the import of all these developments and changes. Of Colonel Fox it must be said he did much and well at the opportune time. He left as his monument two great forest preserves in the two mountain regions of this State aggregating 1,635,000 acres, and established a stable forestry policy on a great, broad basis.

In addition to his forestry work he was a recognized authority on Civil War history and the author of many notable works. His first literary production, entitled "The Chances of Being Hit in Battle," was published in the Century Magazine in 1888 and is a most interesting computation. After ten years of study and investigation "Regimental Losses" was ready for publication, and it is the most authoritative work of its kind. His other historical writings are "New York at Gettysburg" (3 vols.); "Slocum and His Men;" "Life of General Green."

His forestry writings include a large portion of the official reports 1885-1907, inclusive; "Forest Tree Nurseries and Nursery Methods in Europe;" "Tree Planting on Streets and Highways;" "The Maple Sugar Industry;" "The Adirondack Spruce;" "History of the Lumber Industry in New York," and many minor articles.

He was a high-class gentleman of the old school and was loved and respected by a very large number of people in many states. A member of the Chi Psi fraternity, he was at one time its president. He belonged to Dawson Post No. 63 of the Grand Army of the Republic; was a companion in the Military Order of the Loyal Legion; corresponding secretary of the Society of the Potomac; member of the New York Historical Society; American Forestry Association and Society of American Foresters.

Colonel Fox died on June 16, 1909. For twenty-five years he had been connected with the forestry department. The work he did and the services he rendered for the State during the full period of his term of employment cannot well be overestimated. He was a highly cultured, careful, diplomatic man. He saw far into the future — planned and worked slowly and carefully — carrying the Department along through good and ill repute for years when there was little or no public sentiment to support the work. He established nurseries, planted trees, experimented, studied, and finally proved by his work that we can raise and plant trees for commercial purposes as well as the German people do. He encouraged the buying of forest land many times when the purchasing board refused. He saw that lands the board refused would ultimately be of great value and hard to get. The work needed all through the formative period just such a man. No other man would have done as well. His heart was in his work. His best efforts were made as he planned and worked and watched the growing tree. He saw in the future the inevitable rise in land and timber values brought about by rapidly decreasing timber supply and encouraged at all times the acquisition of forested land by the State. His wisdom and farsightedness is shown by one illustration. About eighteen years ago the Department was offered a township of land in the Adirondacks for \$18,000 which, contrary to the advice of Colonel Fox, it refused. A few years later the owner sold one lake and a small parcel of land for \$44,000. Yet a little later the soft timber on the township down to eight inches was sold for \$84,000, and three years ago the State bought the township less the first part sold and less all the soft timber down to eight inches on the balance, paying therefor \$156,000, and by the purchase then made at least \$100,000. Had Colonel Fox's advice been heeded eighteen years ago the whole township might have been purchased for \$18,000, with all the timber then on it, and a profit at this time realized of from three to four hundred thousand dollars. This is a fair example of his wisdom and foresight.

He died leaving a work, begun under difficulties, finally well established, and thereby built for himself a monument more lasting than those carved from marble. In years to come, when future generations are reaping the rewards of his work, his writings will be read and his name will be renowned as that of a public benefactor.

### RECOMMENDATIONS.

I respectfully recommend as follows:

*First.* That the Buck Deer Law of 1909 be repealed.

*Second.* That the 150 towns outside of the preserve in the Adirondack counties, put into the law as fire towns in 1909, be stricken out.

*Third.* That more protectors be provided. They are needed and the revenues from hunting licenses warrant it.

*Fourth.* That the Albany office force be increased by at least two stenographers and one accountant.

*Fifth.* That commercial seedling trees be produced on a scale large enough to supply at least 30,000,000 annually to the people at a price lower than cost. At least \$100,000 should be used each year in this work. We are not growing one twenty-fifth as many as we ought.

*Sixth.* That land dedicated to tree growing and planted with trees be relieved from increased taxation for, say, thirty years.

*Seventh.* That provision be made for money enough to acquire a million acres of land in the Adirondack Preserve and 400,000 acres in the Catskill Preserve immediately. Many million dollars in timber value will be saved to the State if this is promptly done.

*Eighth.* That the Constitution be amended as indicated by the proposed amendment submitted herewith, and for the purposes therein indicated.

*Ninth.* That the Long Island Brant Law be repealed, and also that part of the law permitting the possession of wild fowl after the close of the season for shooting them.

We suggested, at the conclusion of the report to the Legislature



for 1908, to wit, that "advancement in these respects should be more rapid in the future than it has been in the past." As may be seen by the facts herein set forth the suggestion was well founded, for during the year 1909 greater advancement was made than in any preceding year. We are much pleased to be able to report that fact.

Trusting that all the Department has done and accomplished will meet with the approval of the Legislature.

This report is respectfully submitted.

J. S. WHIPPLE,  
*Commissioner.*



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## Department of Forestry. .

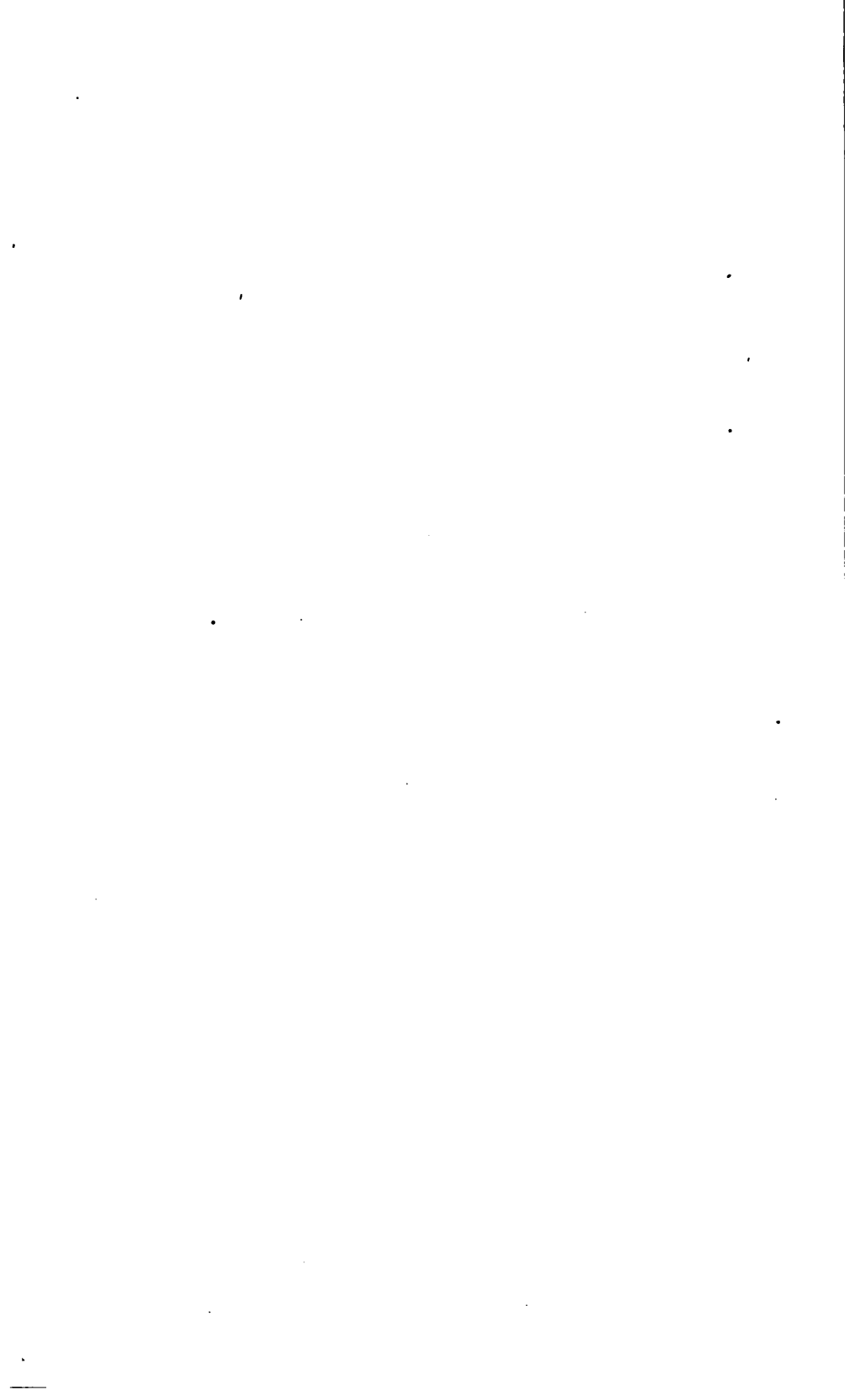
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AUSTIN CARY, *Superintendent.*

ERNEST H. JOHNSON, *Assistant Superintendent.*

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## Report of the Superintendent of Forests.

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HON. JAMES S. WHIPPLE, *Forest, Fish and Game Commissioner*:

SIR.—The first topic to be touched in the yearly report of this Department of the Commission could, of course, be nothing else than the closing of the service of Col. William F. Fox as State Superintendent of Forests. For twenty-four years Colonel Fox was the guide and guardian of the forestry interests of this State, being Superintendent of Forests since the creation of the office. During that time, New York took the initiative among the states in three important directions—first, in fire protection under public authority; second, in the acquisition of a State forest preserve; third, by the encouragement of tree planting on an extensive scale. In all this advance, Colonel Fox had a most important part. Amidst the eddies and cross currents that swirled around him, he stood quiet and watchful, seizing whatever came within his reach for the benefit of the State's interest in forestry. He grasped firmly the big movement of his day—the acquisition of land by the State—and his judgment in the minor matters, too, connected with its acquisition is now being vindicated. His fine personal qualities are best testified to by the fact that he is sincerely mourned by all his subordinates and associates.

The duties of the office were taken up by his successor in the very last days of June.

### BLISTER RUST OF PINES.

The first matter to engage attention was a disease of white pine introduced in the spring on planting stock imported from Germany. White pine is recognized as the most valuable and promising forest tree of the northeastern states and anything that seriously threatens it is of great moment to the country. During the past few years white pine groves have been suffering from a "blight" whose

damage apparently is fortunately now on the wane. This new trouble came to us with a record of serious damage in Europe and all the chances of multiplication and destruction that an importation threatens. Discovered by Mr. Pettis of this Department on stock imported from one of the great German firms, from whose nurseries shipments had been made to many of the eastern States, the situation was thought threatening, and on June 28th a conference of eastern foresters and agricultural authorities was called by yourself to consider it. The result of the deliberations held was the conclusion that plantations of stock from this nursery ought to be inspected and strict precautions taken in the matter of future importations. It is too bad to check in any degree the strong and wholesome movement for forest planting that in all this section of the country has just fairly started, but it is far better to do this than to jeopardize in the least degree our white pine resources, both natural and planted.

During the season just past, the foresters of this office have, in coöperation with employees of the Agricultural Department, carried out the inspection work outlined for the season; and next spring the supplementary work required will be prosecuted.

Mr. Pettis contributes an article to this report on the scientific aspects of the subject and on the protective work as carried out or planned.

#### HIGHLANDS OF THE HUDSON FOREST RESERVATION.

The New York Legislature in the session of 1909 passed a bill which, in effect, creates a district in which the perpetuation and improvement of the forest growth is declared to be of public importance; and in which provision is made for promoting this purpose by providing for a resident forester, and extending over the reservation in general terms, certain protective and regulative principles. This law is something of a novelty in American forest legislation. It attempts to secure an end, declared to be of public importance, through regulation of the owner in the use of his own land. In this respect, it is entirely in line with the practice of older

countries; and, without doubt, similar regulation will, in time, have to be widely employed in our own. But, nevertheless, its principle is with us a new one and an attempt at administration of such a law presents aspects both of difficulty and of interest.

The broad project understood to be held in view by the promoters of this movement—maintenance of the beauty of the Hudson valley, the securing of a great public park in the Highlands, and the construction of a magnificent highway along the river's line, which shall render these advantages accessible to vast numbers—is a project that must appeal to progressive and open-minded people, and this background adds responsibility and attractiveness to the work in hand. The immediate problem, however, is the improvement of actual conditions in the district, with the means at hand and under the powers conferred by the law. In that connection, the first inquiry is, what the law means and of what the powers conferred consist.

The law provides that "within the boundaries described" on "both public and such private lands as are suitable for the growth of timber only" the commission shall "preserve, care for, lay out and improve" the reservation and "superintend and control the cutting of timber," to the "end that the forest and timber upon such lands shall be protected and the growth thereof encouraged." It is also stated that these lands are "to be managed and controlled after the method of modern forestry."

One duty imposed by the law, and indeed a general obligation recognized wherever the Commission has authority, is the prevention, to the utmost possible extent, of forest fires. For this purpose the district will be carefully organized next year and for this purpose the Commission will likely be asking more specific power. When it comes to the superintendence and control of the cutting of timber and to managing and controlling lands "after the method of modern forestry" the actual course to be pursued is by no means so clear. The owner has to be considered, with his wishes, his financial necessities and above all his traditional freedom in the management of his own property. What is meant by the phrase "method of modern forestry" is a further question. Some, indeed, connected

with this particular movement have seemed to think that it is all embodied in the prevention of clean cutting and have seemed to think that the Commission would at once put a stop to the cordwood business that has gone on for many years in the region and on which a considerable number of residents depend. Trained foresters will understand the inadequacy of that idea. They know that in certain types of growth clean cutting is one of the most approved methods of "modern forestry." The encouragement and the improvement of the growth on these lands is a far more complicated matter than that, if to be practiced at its best, involving one thing here and another there and everywhere limited by financial considerations and practical possibilities. Modern forestry, as practiced to date by trained foresters, has taken into consideration as a guiding principle of great weight the wishes and circumstances of owners; and it is hardly likely that when another principle is introduced they will altogether abandon their training.

Forester Moon, appointed under this law July 21st, spent the first month of his service in the Highlands studying the forests there, their types, their ownership and the lines of improved management indicated. He reports some nice woods in existence but the greater part of the territory covered with sprout hardwoods whose vitality has been largely damaged by repeated cutting and especially by forest fires. It is thought that some crops now standing will be more productive in the long run if left to grow into tie and pole sizes, rather than cut into cordwood, and as far as it can be conscientiously done owners will be urged to follow that course, as in harmony with the general purpose of the law. Meanwhile, as planting is the only practical means of regenerating such forest growth, that measure will be urged on those so situated as to undertake the expense, softwoods being in general preferred as more promising both of values and appearances than hardwoods.

The planting should be in part underplanting, but more largely in the form of a mixture of softwoods set among the sprouts on newly cut or burned areas. These measures will be carefully guarded on the side of expense. Even a hundred or two hundred softwood trees to the acre it is believed will be of great future benefit.



At that point, plans must, for the present, rest waiting for the developments of time. At least at the present stage men cannot be put under compulsion. It is clearly recognized that no external authority can come into a section of this country and build it over at once and summarily into a form not appreciated by the great body of its inhabitants, a form which clashes with the interests of some, unless it is prepared to buy out the interests adverse to the purpose held in view. As to what will ultimately transpire, much depends on local public opinion and the sincerity and force of the general movement. One special reason why the Forest, Fish and Game Commission can justly look for special help in that direction lies in the fact that the purposes held in view should work out finally in increased values of real estate, although it is not yet perfectly clear that anything is actually to be worked out that will be of great moment to the State at large.

The text of the law and a copy of the statement issued by Commissioner Whipple at a meeting of landowners and others interested, held at Highland Falls on September 10th will be found in the report on the Reservation by Forester Moon.

### LAW REQUIRING LOPPING OF TOPS.

The States of New York and Minnesota have this year been making essays in another direction that should be of considerable value to the country at large, as to both subject and method. The new fire protection law enacted in the spring of 1909 contained the following clauses:

Every person who shall, within the forest preserve counties of the State, cut or cause to be cut, or allow to be cut any coniferous trees for sale or other purposes, shall cut off or lop or cause to be cut off or lopped from the said trees, at the time of cutting the said trees, all the limbs or branches thereof, unless the said trees be cut for sale and use with the branches thereon, or for use with the branches thereon. Any person violating the provisions of this section shall be guilty of a misdemeanor and shall, upon conviction, be fined not more than twenty-five dollars or shall be imprisoned for not more than thirty days, or both, for each offense, and in addition thereto shall be liable to a penalty of two dollars for each and every coniferous tree felled from which he shall neglect to cut or lop off the branches.

With the administration of the fire law absorbing the main energies of this office through the summer season, special attention and care were given to this feature of the work because it was new and because of its delicate and critical nature. The same difficulty came in here that was explained under the last section — the regulation by law of the operations of private owners on their own land and timber. There is no doubt of the justice of so doing for proper and sufficient reasons, but it is a new thing in this country, new particularly to lumbermen who, perhaps more than other classes of men, have been accustomed to working their own sweet will.

Some question arose early in the season as to the meaning of the law and as to the parties on whom, in case of non-observance, its penalties should be inflicted. These points were early settled as far as the Department was concerned and they are embodied in the following letter of instructions issued to patrolmen. One other point was settled by a ruling later — that burnt timber being cut came under the law as well as green timber.

INSTRUCTIONS FROM THE SUPERINTENDENT OF FORESTS TO PATROLMEN, DATED JULY 5, 1909.

The date at which the top lopping law goes into effect is May 25th.

As to exactly what the law requires, I will say in the first place that all the limbs must be cut or lopped off from all coniferous trees which are cut within the forest preserve counties, unless these trees are cut to be used with the limbs on. To lop off means in our interpretation exactly the same as to cut off — the branches are to be completely severed from the stem. This is what the law requires, and what the parties are responsible for. The purpose of this operation, it is well understood, is that the limbs when cut may lie on the ground and rot more quickly than they otherwise would.

Time is another essential element in the provision. The law requires that the lopping shall be done at the time the trees are cut.

On the matter as to who is responsible for carrying out the provisions of the law and is to be prosecuted in case of failure, I have to say that the owner of the stumpage is primarily responsible, but that the contractor and sub-contractors are also liable for any failure to see that the cutting or lopping is properly done.



The Summit of Whiteface Mt. An Observation Station was Maintained here during the past Summer to Locate Forest





Photo G. A. Whipple.

Fire Observation Station on the Summit of  
Whiteface Mountain.





In seeing that the law is carried out, the Department means that its agents shall insist upon diligent and thorough compliance with the terms of the law, but does not wish them to be vindictive or unreasonable.

It was felt that a great deal depended on the *manner* of the law's administration. If men are obliged to go to expense in doing something which they possibly don't see the use of, something which perhaps works to the benefit of other people more than their own, they ought not in addition to be affronted by harsh and hasty administration. With this in view, the work of inspection was as fast as possible assumed by the inspectors and patrolmen who were directly under the control of this office. These men were then instructed to be conservative and patient in their work, giving everyone verbal notice of the law, explaining what the Department required, inspecting the jobs frequently and invoking penalties only when men proved really refractory.

It would appear now that we have come through the season with a minimum of friction and secured a very fair observance of the new regulation. It was not expected to secure the first year a perfect result. Fourteen men have been arrested and fined for non-observance of the law, eight by game protectors and six by fire patrolmen. These actions, involving a fine of \$25 each, have in every case been sufficient to cause the operator to lop his tops without more ado, so that it has not been necessary, as it has not been desired, to inflict the civil penalty.

The technical aspects of the matter are dealt with in a report from Forester Stephen. From his study of the lopping that has been done in years past, it would clearly appear that the effect of this operation on the condition of the forest is much greater than many have believed. The normal cost of lopping tops is three cents per standard or ten cents per cord, and numerous operators find this cost to be counterbalanced by the timber saved and by greater ease in skidding.

## FOREST FIRES.

The most responsible and pressing work which devolved on this office during the past season was the administration of the new fire law in the forest preserve counties. While New York, with its town warden system, led off among the states many years ago in forest fire legislation, the system of fire protection then established had, by the test of two dry and destructive seasons, proved inadequate; and a new system, on different principles, was in the winter of 1909 established. With the old system discarded and a new one to be manned and organized, especial responsibility rested on this office and on the men connected with it. It was the work to which all the energy of the force connected with this office was felt to be due during the fire season. The principle of the system, that the greater part of the expense should be borne by the State, is not the one that characterizes most recent legislation on this matter, but it is probably justified in this case by the circumstances, particularly by the large acreage of State land to be protected. State control, however, brings with it numerous advantages. It simplifies management, centralizes it and, in the long run, should tend probably to greater efficiency. A system that is knit together and capable of coöperation and of massing is so obtained.

On the outline of organization provided by law, the best judgment to be had had been brought to bear. Regular rangers or patrolmen are the backbone of the system; men whose time through the fire season is devoted to the prevention and the extinguishing of fires; and with these go special patrolmen, so-called, who are to go on duty only if fire arises in their immediate region. Three superintendents of districts in the Adirondacks and one in the Catskills, men who should have a share in choosing the force under them, who should organize and district it, and by personal activity and direction keep the force up to high efficiency, seemed an excellent means of organization and control. Town supervisors also, as under the general town law, were retained as an integral part of the system.

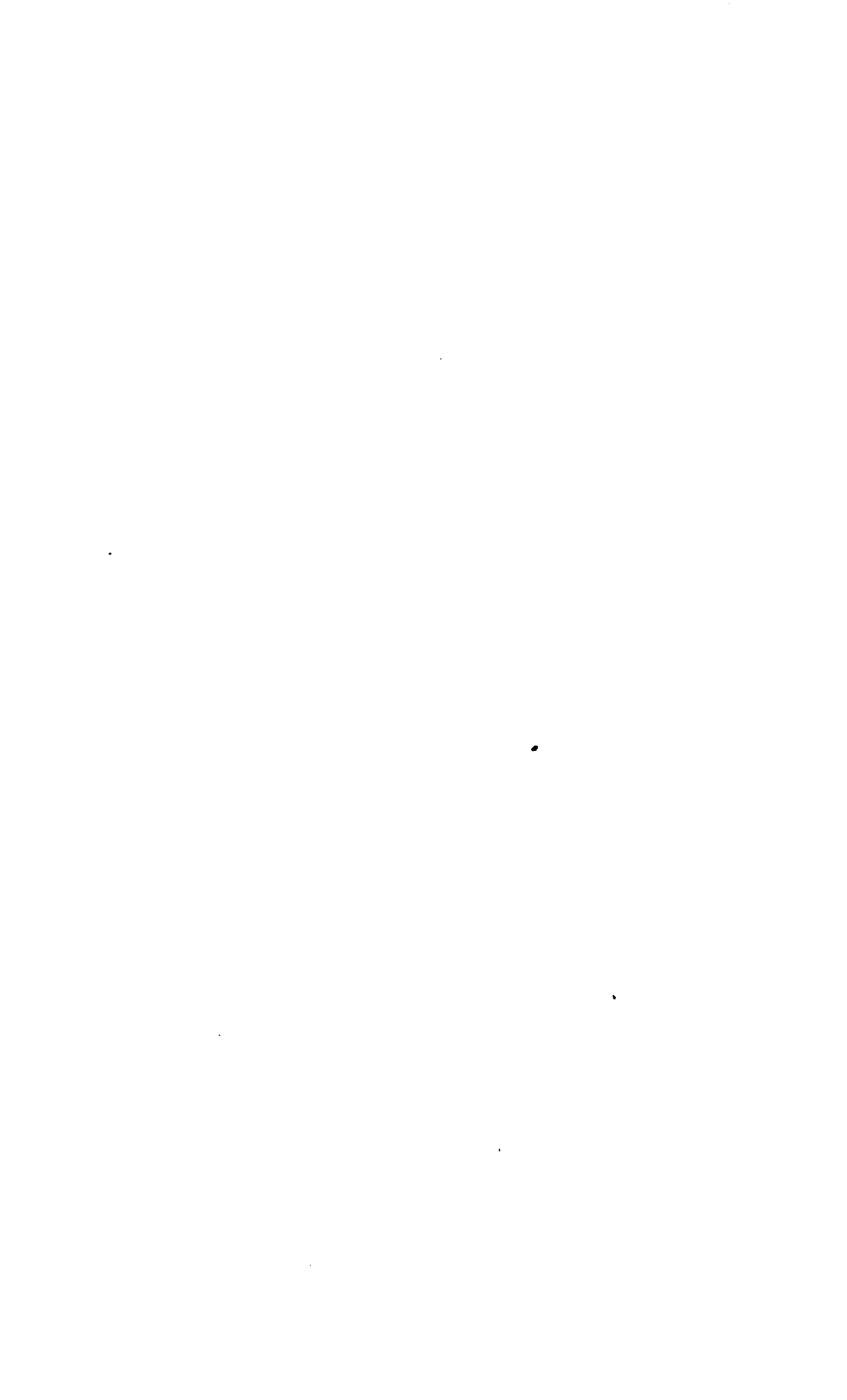
These arrangements are in line with the teachings of experience in this State, and with effective fire organization as it has been





Fire Observation Station on Hunter Mountain in the Catskill Forest.





developed elsewhere. With them, as the work was planned at the start, went along a system of observation stations on mountains, connected with the patrolmen by telephone, a system employed to some extent in the government service, but especially recommended for its proved efficiency in the woods of Maine.

It may be said at once that the experience of the season seems to justify these arrangements. If things have not worked entirely satisfactorily, that is in part due to the newness of the system and in part to other causes, which can in large measure be remedied. It seems to be clear to all, those outside and inside the system alike, that the right principle of organization has been found. There are but two considerable changes suggested by the experience of the past season, for which change in the law is required. One is the addition of another superintendent in the Adirondacks. That region is so extensive and the means of communication are such that another man there would add much to efficiency and probably save money besides. Secondly, more territory is included than is either necessary or desirable. The farm lands along the St. Lawrence river, for instance, can probably be looked after well enough by the inhabitants under the supervisor system. At any rate, they have proved a burden with no apparent gain that is commensurate, as included under the present law.

#### OBSERVATION STATIONS ON MOUNTAINS.

An idea early suggested, that gathered force as the season passed, was the desirability of increasing the number of observation stations. The plans already laid at the time the season began embraced but five stations — four in the Adirondacks and one in the Catskills. But these stations proved their value so soon and so conclusively, the prompt notice they gave of even small fires created such a sense of control over the situation, that it was clear they should be increased in number. One crew, therefore, was kept building stations and telephone lines and, at the end of the season, patrolmen were employed in the same way, until at the present time fifteen such stations, of which eleven are in the Adirondacks, are either ready or decided on. Assistant Superintendent E. H.

Johnson reports on these stations for the Adirondacks; Mr. Todd for the Catskills, and in Mr. Hutchins' report will be found a description of the working of Whiteface and Mount Morris stations, which were typical of this work elsewhere, and as it should be.

The essential equipment for these stations is a good map and field glass, with telephone close at hand, or at least within a few minutes reach of the observer. The topographic sheets of the United States Geological Survey were used for the maps as far as they were available and when in use, set in proper relation to the surrounding country on a table erected on the mountain top. So equipped, an intelligent man, even if a stranger to the country, could soon learn to pick out the points in the region around. With good relief, locations could be certainly made without an instrument; but in some directions from Whiteface, and in the flatter portions of country around some other stations, distance was hard to tell and an instrumental equipment will perhaps prove desirable. All these matters will be made the subject of careful study before another year and the equipment put in shape to secure the utmost efficiency. The objection made on the part of some that these stations would be useless when the atmosphere got smoky were, in the season of 1909, rendered of no account, because fires did not get under way and render the air smoky. This will, perhaps, not hold uniformly, but these mountain stations certainly are a most useful part of our system, and it is believed to have been good policy to develop the system on a large scale at once.

#### THE FIRE FIGHTING FORCE.

The most important feature of a fire protective system is without doubt its personnel. In this matter, it seems to be just to say that we have been fairly successful, or fortunate, whichever is the better word. Among the force of patrolmen employed this year was a considerable number of thoroughly equipped, ambitious, single-minded men, only too glad to serve the State in this capacity, requiring only organization to make them a force of the highest class. Others of necessity have not been of so high a grade and

results, of course, have corresponded. The eight Adirondack counties of Clinton, Essex, Warren, Franklin, St. Lawrence, Lewis, Herkimer and Hamilton have a gross area of 13,362 square miles; and in this district, at the height of the past season, there were 31 regular patrolmen, or an average of 400 square miles, or 11 townships per man. While the territory actually covered by the force was much smaller than this, because of the large amount of land occupied or cultivated, the districts of some of the men were very large and because of difficult means of communication and the number of lumbering crews in the district to be looked after, some of the men were stretched to the utmost. Special patrolmen, protectors and supervisors, of course, helped largely; but the bulk of the work and responsibility came on the regulars. Here was where the observation stations came in. With one of these overlooking his district, a patrolman could have some peace of mind and save his strength for times when it was really called for.

Outside the counties named above, there was but one patrolman to a county, and he was really rather a superintendent than a patrolman, his success in preventing destruction resting not so much on his own ability to cope with forest fire, as his influence in his region, and his ability to interest, organize and get work out of other men. This system was exactly what was had in the Catskills and it appears to have worked well there. An adjunct that would be of great service, if it could be afforded the men, is a light, hard-tired automobile.

The present system is thus seen to be an elastic one and it is almost surprising in looking back on the season's work, to note what a variety of organization was in force and with apparent good result. Town supervisors, it may be said, vary greatly in their value to our service. Chosen normally for their business capacity, they are not always men equipped in any way for service like this. Many of them rendered excellent assistance during the season. On others, small reliance could be placed. The size of the patrol district was, of course, governed thereby, and by the possibility of finding well located and reliable special patrols. The features of

the country, and its condition as related to forest fires, had also to be considered, the whole being a problem of detail which was mainly left to the superintendents of fires. The elasticity allowed is decidedly one of the good features of the present law, considered from the point of view both of efficiency and cost.

In general, good satisfaction is felt with the way the men handled their fires. They got to them early as a rule, worked vigorously, and best of all they stayed by them until they were totally out. No record is in mind of a case this season where a regular patrolman of this Department, with a fire once under his control, neglected it and let it get away again. This is a novel experience. It speaks well for the men and their comprehension of their duties. It commends also the system of regular, steady pay for a sufficient force. If men are being paid for their full time by a solvent employer, no questions of small economies in time or money arise to take away from efficiency.

Some little originality also is observable among the methods used by the men. P. J. Cunningham, for instance, at Long Lake on August 15th checked a very threatening fire on State land by using dynamite to blow up the deep duff in which it was burning. \$7 worth of dynamite, as he says, doing the work of forty men. The varied experiences of the different men during the past season will be made of service to all of them by means of a conference of those who were retained for the winter, which is to be held some time in the near future.

The upshot of the matter on the personal side is this — there are plenty of capable, ambitious, right-minded men to be had in these forest regions of New York State, ready to undertake this work for the compensation offered and perfectly capable of adding to their efficiency through experience and training. If these men can be had in all cases, given the work of fire protection as their sole business, and organized in a way commensurate with their own ability, New York can have at moderate cost a system of fire protection that will surprise many of its citizens — a system equal at least to that of any American community.

## CONTROL OF RAILROADS.

Those lines of the New York Central and the Delaware and Hudson Railways which run through the great northern forest were a year ago put under the surveillance of the Public Service Commission so far as their engines are concerned, and the results of the thorough and steady supervision of their inspector have been very apparent. Patrols were, however, maintained by the railroads under direction from this office and the cleaning up of their rights of way by these roads the past season was looked after by our patrolmen and inspectors. The Delaware and Hudson Railway performed this work in a satisfactory manner and the New York Central went to large expense in cleaning up along the main line of the Mohawk and Malone Road, doing work this year which they were under obligation to do in past years. The Carthage and Adirondack branch and the line from Tupper Lake to Moira were not, however, dealt with in any such way and in November a report on the condition of right of way along their lines was handed to the legal department of this Commission for attention.

There was also made twice during the season, in early August and in the last of October, a thorough inspection of the rights of way, not only of the above-named lines but of all the railroads in the forest preserve counties which run through extensive tracts of woodland. The object of these inspections was to ascertain as nearly as might be the total number of catches of fire arising from cinders or coals, irrespective of the size of the fires, because in very dry seasons the smallest catch of fire may be the source of a great conflagration. Several hundred miles of track were thus traveled on foot by the patrolmen and protectors and a very large number of such fires, most of them small, reported to this office. These reports are on file here and a summary of their contents has been sent to the Public Service Commission. Numerous catches of fire were found along the roads supervised by that Commission and it remains clear, as was held by the Forest, Fish and Game Commission at the hearings in 1908, that real immunity from fire is to be obtained only by the use of something else than coal as fuel.

The roads in the Catskills maintained patrols, some of them

willingly and in a liberal spirit, some of them only after repeated demands; and a similar variation in action and spirit has been evident in the condition of their rights of way. A brief inspection also showed the locomotives on some of the roads to be in a very bad condition. Some damage, but not very heavy, has been suffered from this cause. Fires, started by railroads and burning off their right of way have not been generally reported by the railroads to this Commission as required by law.

In general it may be said that the laws relating to the railroads, designed to secure safety from forest fires, have been poorly and grudgingly observed, and it is the intention of this office for the coming season to organize its own work of supervision carefully, so that the railroads shall be obliged to do their duty better and the danger of fire from this source be minimized. It is not entirely clear that the laws relating to this subject are as satisfactory as they might be, but the first thing to secure is felt to be not amendment of the laws, but reasonable and steady observance of such as are now on the statute books.

#### CHARACTER OF THE SEASON AND HISTORY OF FIRES.

The season of 1909 was not an abnormal one and still it was one of a considerable degree of dryness, and in the Catskills the season was dryer than last year. At the start, in the spring, the soil seems to have had much less than its normal amount of moisture because of the drought of the preceding year and this condition seems to have held the season through, the runoff of the streams and rivers being steadily low. During the early part of the season, however, and during the period of change into the new system, fires were mercifully small in number and severity. June, July and August averaged dry, but fortunately, after each considerable dry period, moderate rain came down and moistened up the surface of the ground. There was, indeed, during the course of the season one very threatening day. This was Sunday, August 15th. On that day, after prolonged dry weather, a heavy wind sprang up and at once small catches of fire which had not previously been known of sprang into threatening proportions. More than twenty fires are



reported to this Department as of that day. There were five in the district of patrolman Collins alone. Had there been extensive fires abroad at the time or had the wind and dry weather lasted for several days, almost certainly the State would have suffered material loss. As it was, the wind blew up a storm and in the course of the next two days an inch of rain fell all through the country, the most generous rain that was had during the season. But even this rain did not raise the rivers — it only soaked into the ground. Later in the season the rainfall was again light, October particularly being much below the normal, and conditions were right almost any time for heavy conflagrations, if the fires that started had not been promptly taken care of. They were taken care of, however, and no one familiar with the circumstances can doubt that large values were saved to New York State thereby. In conclusion, it may be said that the season was dry enough so that heavy damage might easily have been experienced and the following record of fires and of losses sustained is, therefore, one of which it is felt the Department has no cause to be ashamed.

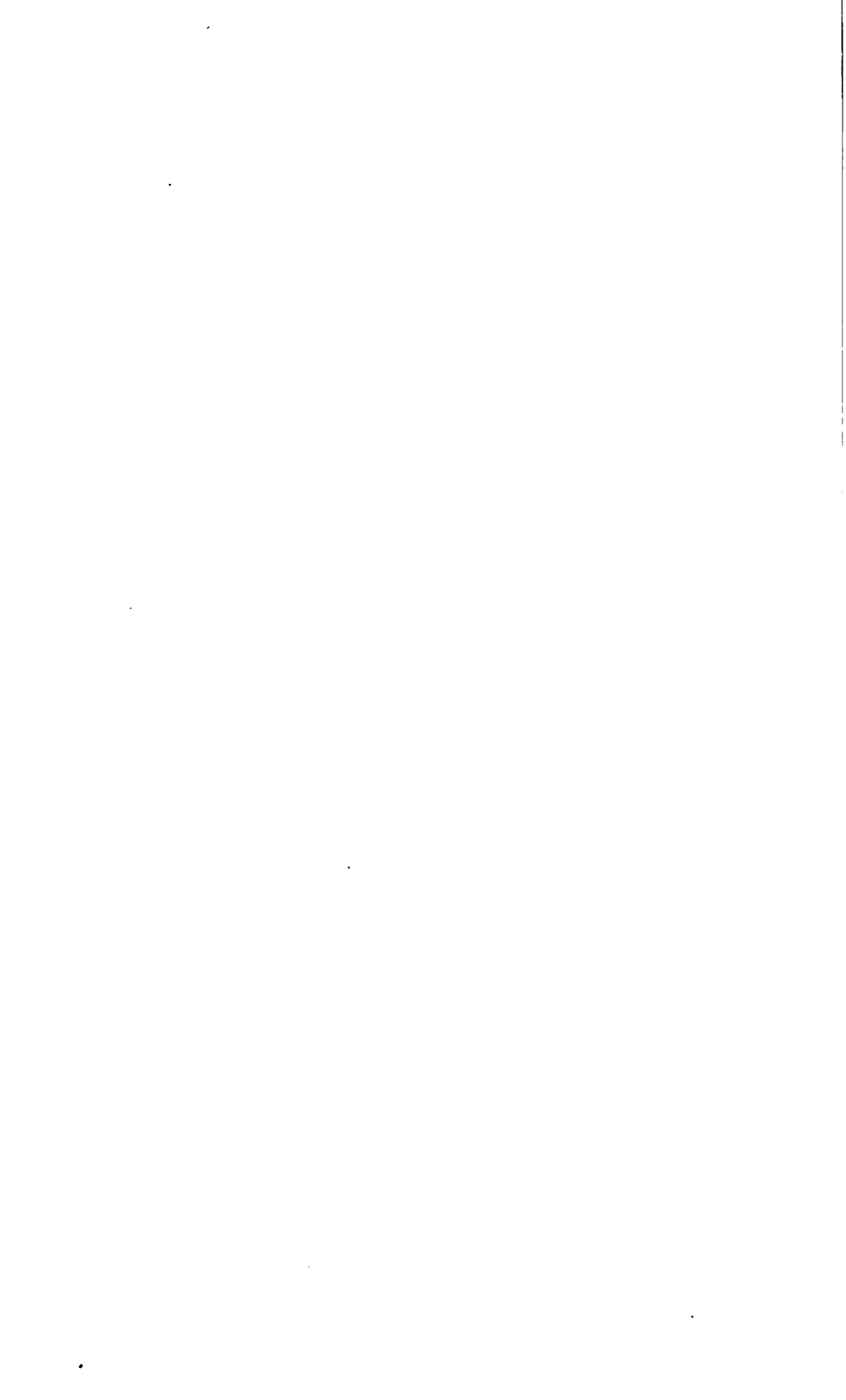
Forest Fires, 1909, Classified by Months of Occurrence.

COUNTIES	April	May	June	July	August	September	October	November	Total
Clinton.....	.....	1	1	.....	11	6	3	.....	22
Essex.....	1	2	.....	4	18	7	2	.....	40
Franklin.....	.....	.....	15	11	16	8	.....	5	50
Fulton.....	.....	.....	.....	3	.....	.....	.....	.....	3
Hamilton.....	.....	2	7	1	23	6	1	2	42
Herkimer.....	.....	.....	.....	.....	6	.....	1	1	8
Lewis.....	.....	.....	4	.....	9	6	2	.....	21
Oneida.....	.....	1	.....	.....	2	.....	.....	.....	2
St. Lawrence.....	.....	1	7	9	12	3	1	.....	33
Saratoga.....	2	1	.....	2	2	2	.....	3	12
Warren.....	3	3	2	5	12	4	7	1	37
Washington.....	1	.....	.....	1	3	.....	1	.....	6
Total (Adirondacks).....	7	10	37	36	114	42	18	12	276
Delaware.....	4	.....	.....	5	3	.....	.....	1	13
Greene.....	3	.....	.....	1	3	1	.....	1	9
Sullivan.....	10	5	.....	12	12	1	1	1	44
Ulster.....	2	.....	1	3	8	1	.....	.....	15
Total (Catskills).....	19	5	3	21	26	3	1	2	81
Adirondacks.....	7	10	37	36	114	42	18	12	276
Grand total.....	26	15	40	57	140	45	19	14	357



Photo C. R. Pettis.

A Fire Slash on State Land. It Results in Increased Danger from Future Fires because the State Constitution will not allow it to be Removed.



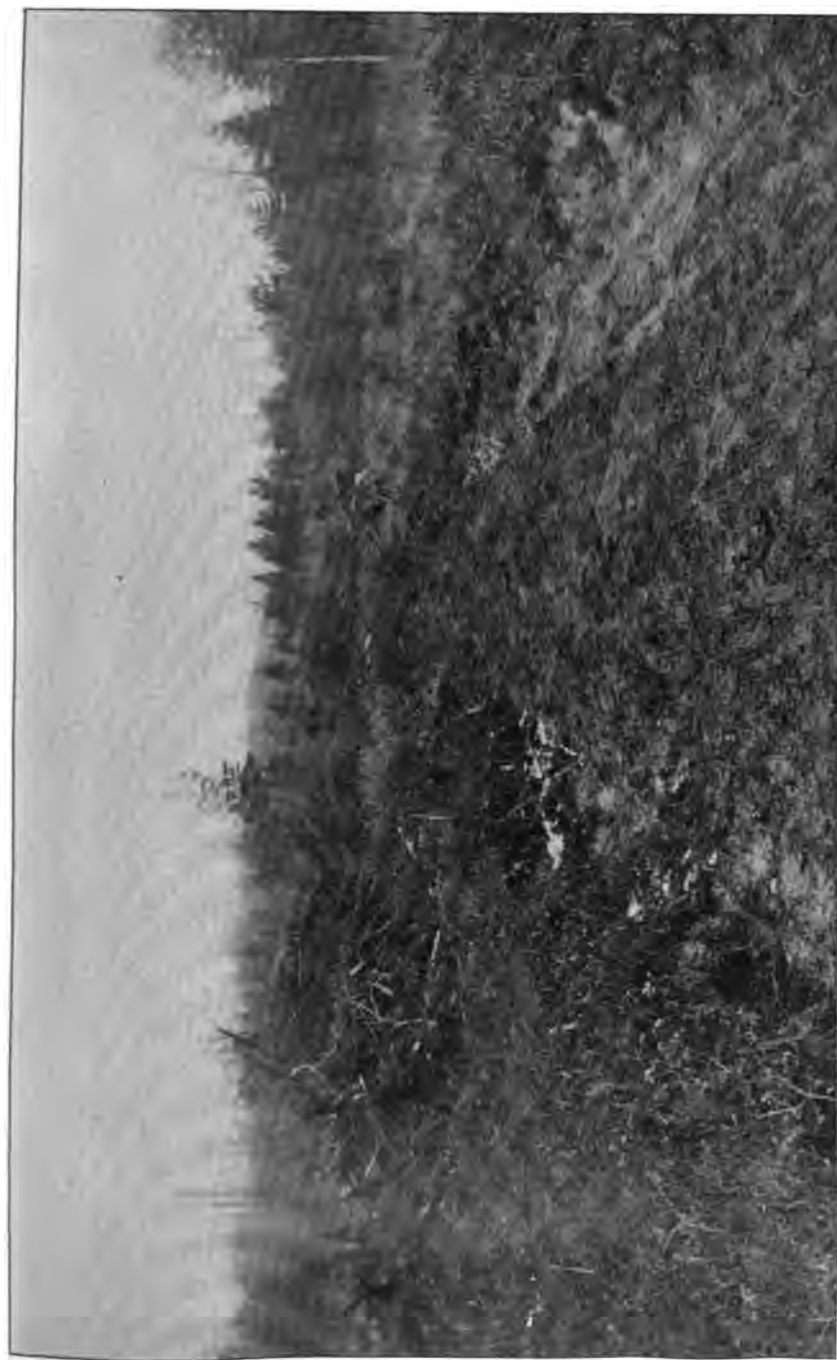


Photo C. R. Pettis.

Fire Lane Constructed near Lake Clear Junction to Protect our Plantations from Fires.





Forest Fires, 1909. Classified by Causes.

COUNTIES	Fishermen	Hunters	Railroads	Clearing land	Berry pickers	Incendiary	Bee hunters	Smokers	Burning buildings	Carelessness	Campers	Sparks from stone crusher	Children	Blasting	Lightning	Burning wasp's nest	Unknown	Total
Clinton.....	2	2	..	..	7	2	..	2	..	2	..	..	..	..	..	..	7	22
Essex.....	1	2	..	..	2	..	..	6	3	2	..	..	..	..	1	2	11	40
Franklin.....	2	..	17	3	2	2	..	2	..	4	17	..	..	..	..	..	2	50
Fulton.....	..	..	1	4	4	2	..	..	..	..	12	1	..	..	..	..	2	3
Hamilton.....	2	3	2	4	..	1	..	3	..	5	14	..	..	..	3	..	5	42
Herkimer.....	..	..	..	..	..	..	..	..	1	1	5	..	..	..	..	1	1	7
Lewis.....	1	3	..	..	4	..	..	..	..	2	2	..	..	..	..	..	5	21
Oneida.....	..	..	..	4	4	..	..	..	..	2	..	..	..	..	..	..	2	2
St. Lawrence.....	2	2	7	8	3	1	..	1	..	1	4	..	1	..	..	..	3	33
Saratoga.....	1	1	1	1	1	1	1	3	..	..	..	..	..	..	..	..	2	12
Warren.....	7	5	5	3	8	1	..	2	..	3	2	..	..	..	..	..	9	37
Washington.....	..	..	1	2	..	..	..	..	..	..	..	..	..	..	..	..	3	6
Total (Adirondacks).....	10	18	34	29	29	8	1	19	3	20	46	1	1	..	4	2	49	274
Delaware.....	..	..	4	2	..	..	..	1	..	..	..	..	1	1	..	..	4	13
Green.....	..	1	1	3	..	..	..	..	..	4	..	..	..	..	..	..	1	10
Sullivan.....	4	1	3	2	1	9	..	4	..	1	1	..	2	..	..	..	16	44
Ulster.....	..	..	3	2	1	3	..	1	..	..	..	..	1	..	..	..	4	15
Total (Catskill).....	4	1	11	9	2	13	..	6	..	5	1	..	4	1	..	..	25	81
Adirondacks.....	10	18	34	29	29	8	1	19	3	20	46	1	1	..	4	2	49	274
Grand total.....	14	19	45	38	31	21	1	25	3	25	47	1	5	1	4	2	74	357

Statistics of Forest Fires, to November 15, 1909.  
ADIRONDACK REGION.

COUNTY	Num- ber of fires	Total acres burned	Acres private land burned	Acres State land burned	Value standing timber destroyed	Value cordwood and logs destroyed	Value bridges, fence and buildings	Days at- tendance by patrol- man or supervisor	Number men called out to fight fire	Total days labor fighting fire
Clinton.....	21	1,160	1,135	25	\$500 00	\$1,521 00	\$100 00	35.0	268	594.5
Essex.....	33	344	348	3	710 00	150 00	.....	65.3	300	657.6
Franklin.....	50	551	598	43	400 00	.....	.....	53.3	173	377.5
Fulton.....	3	14	4	.....	39 00	75 00	.....	84.5	11	681.8
Hamilton.....	40	274	262	12	1,025 00	1,023 00	1 00	13.5	347	684.8
Herkimer.....	7	41	825	7	1,215 00	.....	.....	41.0	186	406.6
Lewis.....	21	850	825	25	.....	.....	300 00	38.8	14	18.0
Oneida.....	2	655	685	9	670 00	110 00	.....	38.8	119	317.0
St. Lawrence.....	32	890	880	.....	545 00	30 00	517 00	9.5	112	118.8
Saratoga.....	6	880	880	.....	1,070 00	.....	3 00	34.0	281	378.8
Warren.....	31	534	529	5	35 00	48 00	5 00	5.0	31	29.0
Washington.....	5	27	27	.....	.....	.....	.....	.....	.....	.....
Totals.....	251	5,576	5,447	159	\$6,368 00	\$2,957 00	\$926 00	383.8	1,820	3,663.8
CATSKILL REGION										
Delaware.....	9	1,301	1,166	25	\$725 00	\$6,365 00	.....	21.0	157	320.0
Green.....	6	148	104	44	85 00	15 00	.....	4.0	64	76.4
Sullivan.....	28	1,706	1,706	.....	700 00	2,225 00	\$75 00	58.1	249	474.4
Ulster.....	13	2,948	2,948	.....	2,335 00	100 00	.....	23.0	309	446.0
Totals.....	56	6,103	6,124	69	\$3,895 00	\$8,905 00	\$75 00	106.1	779	1,316.8
Grand total.....	307	11,759	11,561	198	\$10,263 00	\$11,862 00	\$1,001 00	489.9	2,579	4,980.6



**Statistics of Land Burned Over in 1909 by Character and Ownership.**  
**ADIRONDACK REGION.**

COUNTIES	TIMBER LAND		BRUSH LAND		DENUDED OR WASTE LAND	
	Private	State	Private	State	Private	State
Clinton.....	72	.....	717	.....	336	25
Essex.....	135	.....	168	.....	38	3
Franklin.....	104	1	387	42	17	.....
Fulton.....	2	9	7	.....	5	.....
Hamilton.....	51	2	209	3	2	.....
Herkimer.....	1	.....	30	5	3	.....
Lewis.....	263	.....	556	25	6	.....
Oneida.....	5	.....	200	.....	.....	.....
St. Lawrence.....	421	4	205	.....	61	5
Saratoga.....	32	.....	844	.....	4	.....
Warren.....	432	5	63	.....	34	.....
Washington.....	6	.....	5	.....	16	.....
<b>Totals.....</b>	<b>1,524</b>	<b>21</b>	<b>3,391</b>	<b>75</b>	<b>522</b>	<b>33</b>

CATSKILL REGION.						
Delaware.....	278	10	978	15	110	.....
Green.....	14	25	70	16	20	3
Sullivan.....	279	.....	1,417	.....	10	.....
Ulster.....	1,259	.....	1,588	.....	101	.....
Catskill totals.....	1,830	35	4,053	31	241	3
Adirondack totals.....	1,524	21	3,391	75	522	33
<b>Grand total.....</b>	<b>3,354</b>	<b>56</b>	<b>7,444</b>	<b>106</b>	<b>763</b>	<b>36</b>

**FIRE SERVICE DISBURSEMENTS TO NOV. 5, 1909.**

	Adirondacks.	Catskills.	Total.
Salaries of superintendents and patrolmen .....	\$13,087 19	\$2,137 38	\$15,224 57
Expenses of superintendents and patrolmen .....	7,213 26	1,194 20	8,407 46
Office expenses .....	1,191 22	8 50	1,199 72
Telephone .....	5,541 14	417 32	5,958 46
Tools .....	812 44	24 75	837 19
Protective work .....	120 20	15 28	135 48
<b>Total .....</b>	<b>\$27,965 45</b>	<b>\$3,797 43</b>	<b>\$31,762 88</b>
Expended for fighting fire in towns.....			8,412 53
			<b>\$40,175 41</b>
Rebates paid towns for fires in 1908.....			2,642 87
			<b>\$42,817 28</b>
To be rebated by towns.....			4,206 12
<b>Total to November 5, 1909.....</b>			<b>\$38,611 16</b>

## PLANS FOR THE FUTURE.

Study of the records shows that the period of forest fires begins in April and ends in November, most fires occurring in normal years either in May or in September and October, though the seasons vary considerably from year to year. The plan should be to start in the season, as soon as weather conditions point to the necessity, with a force of men sufficient to organize the whole district and to cope with the fires of a normal year. In case of a very dry year, such as 1903 or 1908, rapid expansion must be made and this will have to be planned in advance.

The equipment of a full system of mountain stations has been or will be mainly paid for out of the appropriation of 1909, so that this expense will not be had another year. There are, however, other permanent works requisite to make up an efficient protective system, such as the clearing up of fire traps, the construction of fire lines at special points and of trails to get into isolated sections. Works of this nature carefully and economically planned are a part of the best fire systems, and to some extent expenditures of this nature will take the place of the observation stations in the accounts of other years. These, however, are matters that of right really belong to the owner of property to look after.

Depots of fire-fighting tools, well located, are a very desirable feature in a system of this kind and it is expected to stock a considerable number of such before the next season opens up. Fire extinguishers in Massachusetts have long been known as a most effective means of fighting fire in brush or slash and they have recently been employed with excellent results in the Pacific Northwest. They were tried out in this State the past year, and it is expected in some localities to provide them in some numbers. This equipment, however, should be more useful in the settled counties than in the great tracts of woods for which the Forest, Fish and Game Commission is responsible. The State's use of these will probably in the end serve as an introduction to their far more extensive use among private owners. Patrolman Bisland of Sullivan County is to ascertain the best form and make for different circumstances, during the course of the winter.

It is suggested from the experience of the past season that by accident we may have hit on a system of fire protection intermediate between the town system and that carried out in the Adirondack preserve, that in large sections of the State might be used to advantage in the prevention of forest fires. One man of the right stamp and training in a county containing much woodland, to organize the forces working for fire protection and keep them up to tone, is a measure involving but little expense and promising, from experience, to furnish a large degree of immunity, even in sections having a large proportion of forest. When, as is hoped may soon be the case, young men are being yearly turned out of a New York State forest school, one form of useful employment for them may be in the shape of county foresters.

Lastly, every forward movement interests more of the public, and every means of creating an appreciation of forest values and of individual responsibility in regard to forest fires, is an advance in the line of better fire protection.

### STATISTICS OF FOREST PRODUCTS.

The Forest, Fish and Game Commission has annually, from 1905 on, compiled statistics of the lumber and other forest products of the State that are perhaps more accurate and complete than those of any other State in the Union. Besides being printed in the annual report of the Commission these statistics are also utilized by the United States Census Bureau.

New York in the year 1908 stood nineteenth among the States in point of lumber production, having fallen in position relatively to other States for many years. It is possible, too, that the year 1908 marks the beginning of an absolute fall in production. This could not be safely inferred from the comparison of the figures for 1907 and 1908, because 1907 all over the country was a boom year. But the total product for 1908 was materially lower than that for any of the three years preceding; production of pulpwood was proportionately lower still, while the lumber output was lower

than in either 1906 or 1907, though slightly larger than that of 1905. The figures for 1908 in detail and the summary figures for 1905-1908 follow. In the grand totals cords are changed to thousands at the ratio of 549 feet per cord, as has been the practice of the Department for years past.

	1905	1906	1907	1908
Lumber.....	750,280,465 ft.	810,949,222 ft.	849,494,003 ft.	781,390,907 ft.
Pulpwood.....	536,580 cds.	516,778 cds.	486,201 cds.	300,891 cds.
Round wood.....	304,747 cds.	294,261 cds.	274,929 cds.	203,160 cds.
Total converted into feet.....	1,212,070,168 ft.	1,256,209,634 ft.	1,266,754,365 ft.	1,091,164,706 ft.

## FOREST PRODUCT FOR THE YEAR 1908.

## LUMBER.

*Spruce.*

FEET.

Adirondack counties .....	98,539,036	
Catskill counties .....	5,014,127	
Farming counties .....	4,383,374	
	<hr/>	107,936,537

*Hemlock.*

Adirondack counties .....	66,695,356	
Catskill counties .....	27,176,034	
Farming counties .....	100,338,937	
	<hr/>	194,210,327

*Pine.*

Adirondack counties .....	48,274,825	
Catskill counties .....	14,645,750	
Farming counties .....	50,342,557	
	<hr/>	113,263,132

*Hardwood.*

Adirondack counties .....	101,073,013	
Catskill counties .....	58,160,920	
Farming counties .....	206,746,978	
	<hr/>	365,980,911

Total lumber cut.....	781,390,907
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## ROUND WOOD.

*Pulpwood.*

CORDS.

Adirondack counties .....	360,891
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*Wood for Alcohol, Cooperage, Excelsior, Kilns, Etc.*

Adirondack counties .....	37,577	
Catskill counties .....	81,542	
Farming counties .....	84,241	
	<hr/>	203,360

Total round wood cut.....	564,251
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Equivalent of round wood at 549 feet per cord.....	309,773,799
Lumber as above.....	781,390,911

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Grand total .....	1,091,164,710
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SHINGLES.	PIECES.
Adirondack counties .....	29,044,750
Catskill counties .....	4,964,000
Farming counties .....	19,005,500
Total . . . . .	53,014,250

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LATH.	
Adirondack counties .....	38,218,800
Catskill counties .....	7,425,000
Farming counties .....	21,555,500
Total . . . . .	67,199,300

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### FOREST PRESERVES.

The duties of this office in regard to the Forest Preserves, under the restrictions imposed by the State Constitution, are neither so varied nor so important as might be looked for. The work in fact amounts practically, merely to the protection of the State's property.

The Forest Preserve is protected from fire by the same means as other land in the Forest Preserve counties, and these means have already been dealt with. Trespass matters usually come in first to this office in the shape of a report from a game protector or patrolman. A survey of the lines of the lot trespassed on is then often made, the number of trees cut are counted, frequently by an inspector, and then the case is turned over to the legal department for prosecution or settlement. Most trespasses are small in amount; frequently they are unintentional; sometimes they appear to be brought about by the blind condition of the lines.

It has been the effort of this office during the past season to keep a systematic watch on the State's property, using for the purpose, as far as may be, the increased force of men supplied by the fire patrol. Further than that the ambition is strongly held to put the property lines of the State in first class order. This work, if thoroughly done will occupy several years' time and require special appropriation; but the money required, it will be clear to everyone acquainted with the administration of forest lands at large, and the situation of the Forest Preserve in particular, will be very profitably invested. At the same time the basis of maps required for future demonstration purposes will be assembling.

The limitations in other directions imposed by section 7, article 7 of the State Constitution, have been much discussed in various quarters, but not too much perhaps from the office of the Superintendent of Forests, and the point of view of the technical forester. The trained foresters of to-day are different men, with different purposes and ideas, from those who represented this interest publicly years ago. In their view, use is the whole purpose of the forest. It is use, in the fullest, broadest and most far-sighted way obtainable, upon which they insist. True, there are other utilities attached to the forest than merely the production of timber; but the provision that timber shall neither be sold, removed, nor destroyed is a provision that in the abstract runs counter to all their ideas. The interests referred to, scenic beauty and the regulation of water flow, they know can be secured as well or better at the same time that the timber resources are used.

There is furthermore one remarkable word in the constitutional provision that strikes the forester forcibly. It is specified that the forest preserve shall be maintained perpetually not only as forest but as *wild* forest land. This word "wild" again has had various interpretations. To the forester, it conveys an idea that is pleasing or the reverse, according to the association in which it is used. Wilderness in a sense that a country is too distant, rough or inclement for civilized men to occupy permanently, is an idea that has standing, that appeals to all active and sturdy men. But



wilderness that is merely sentimental, the withdrawal of great areas of land from the common and natural uses to maintain a wilderness that is merely romantic is an idea which, to professional foresters, makes no appeal. It may be possible, indeed, that that is what New York State really wants of its forest preserve, but that is not what many at least have supposed. It was thought rather, that New York in acquiring its magnificent forest preserve, was in alliance with the great forestry movement of the country at large, was leading the way among the States in a movement approved by civilized and progressive countries through the history of mankind — State ownership of large tracts of permanent forest, on the highlands, particularly, thus securing their permanence, for their various uses — scenery, sport and the maintenance of water flow, no doubt — but on the other hand for the production under scientific methods of supplies of timber.

This in the broad is the forester's view and from the outside its adoption and embodiment would seem to be perfectly easy and simple. That this is not the case, however, very little contact with the elements and forces in the State demonstrates. There is a sort of sacredness attached to the forest preserve. Some men seem not to consider that there might be a public agency devoted solely to its interests, competent to meet and regulate these forces, working out steadily and wisely the plans that promote the interest of the preserve and of the people as there embodied.

In outlining definite policies, it seems wise to go slowly and carefully, laying out only what can surely be done, conserving all elements in the situation for the uses to which they may be put. If sentiment is the force that is accumulating the forest preserve, let sentiment go on doing its really good and far-reaching work. If the prohibition of cutting, though illogical in itself, is yet saving a stock of timber to be the basis of future business activity, a stock of timber which has increased in value at such a rate as to yield a handsome return on the money invested, by all means, let us in the main, preserve the good that is in that policy. However, encouragement to hope that at no very distant day the forest preserve of New York State may come to be managed fully and logically as a

forest property, for all the uses which it may be made to subserve, is afforded by the achievements of the U. S. Forest Service in managing the national forests in the West, a problem as difficult in its circumstances and one hundred times as large as our own.

With this very brief treatment, the matter must rest for the present. There are certain things that clearly need to be done at once and they are perhaps enough to outline for the present. They are as follows:

1. Adequate protection from fire of the forest preserve along with other forest property in the region.

2. The survey and demarkation of the boundaries of the State land, and along with that the development of a map system to be the basis of future operations.

3. The prosecution of some fundamental studies of a silvicultural nature, designed to yield information that must be at the basis of any adequate and sound system of management.

4. The training and knitting together of a force of men ample to protect the forest for the present and ready when the time comes to assume larger responsibility.

5. It does seem that with the present force and fire protection system, opportunity to cut and market dead, down and fire-killed timber could be accorded safely and to advantage.

#### CO-OPERATION WITH OWNERS OF WOODLAND.

The Forest, Fish and Game Commission of this State, unlike the commissions and foresters of most other States, has a large State property to protect, a work which consumes a great deal of time and energy. It is a line of work, too, which sets the Commission in a way hostile to the interests of private parties. In other States, on the other hand, the main work of the State officers has been educational and of the nature of co-operation with private owners — amassing facts of importance with regard to forest growth, and putting them, by means of bulletins, lectures and demonstrations, at the service of private land owners to the end that the property of those owners may be administered nearer to true forestry principles. The work in those States has developed in a thoroughly

friendly and co-operative spirit. A great mass of valuable data, relating to the forests of various regions, and the science of forestry as applied to their growth, has by that means been obtained and the work as a whole has been exceedingly profitable. New York has, indeed, been a leader in this line of work in one special direction. Starting extensive nurseries in 1903 for the purpose of raising stock to set out on State land, in 1908 provision was made by law for furnishing forest trees at cost to private owners who had land which they desired to stock. The interest aroused in this direction has been very gratifying. In the spring of 1909 about one million young forest trees were distributed to private owners from the State nurseries, and large quantities were imported for use as well. This line of work is very profitable from every point of view and the State nurseries, it is believed, should be extended so as to take care of the full demand. The planting of young softwood trees is more necessary in New York than in some other eastern States, because the natural reproduction of the forests in New York is more largely of a deciduous nature. There is, too, no means of interesting people in their own forest property and in the forestry movement at large so effective as to have them plant and watch the development of young forest trees.

Mr. Pettis contributes an extensive article to this report on the broad subject of nurseries and reforestation. It is also worthy of note that within the year the United States Forest Service has published a bulletin prepared by him and based largely on New York experience, entitled "How to Grow and Plant Conifers in the Northeastern States." We are fortunate in the possession of perhaps the best scientific and practical tree grower in this country.

Outside this line, comparatively little has been done in New York State in the way of co-operation, yet it is work which we should be extending and preparing for. There is quite as much to be gained in the intelligent care and utilization of existing forests as in the starting of new ones, and in this line, as indicated above, in other States public agencies have led the way. In a State as large as New York, with its diversities of country and of forest

growth, several highly trained men would find ample employment for their time in work of this nature. It will, too, take men several years to get thoroughly acquainted with the regions in which they are to exercise this office, before they can do it in the most effective way. It would be desirable, therefore, as soon as we can, to put additional men in the way of that training. Meanwhile the foresters of this Commission will be employed as far as possible in starting this line of work for the sake of accomplishing what they can; also for the sake of demonstrating its utility. Owners of property will be expected to pay the expense of men engaged in this work. Forester Stephen of Salamanca is this winter engaged in a lecture crusade among the granges of the western part of the State. The work of Forester Moon in the Highlands is largely of that nature. Mr. Pettis, in connection with the work of reforestation, finds occasion to give a good deal of advice to property owners. All the members of the force, in fact, are on call, as far as their regular duties permit, to lecture, examine forest lands or give advice on the forestry principles that apply. It is also designed to publish, as soon as may be, a series of brief and popular pamphlets on various topics appropriate to the character of the office.

It would certainly be most desirable for the State, and in all probability in the end very profitable to the men concerned, if one or more firms of private foresters should be established. The State can only be expected to introduce this class of work. It should not and cannot give operations on private property the steady attention they often require, nor can it be expected to handle the vast volume of business that could certainly in time be developed. Firms of professional foresters and foresters in private employ are the only solution of this problem. There can be no doubt that the right men starting out in this line could make a vast success of it.

### FOREST SCHOOLS.

It is noteworthy that Columbia University has within the year committed itself to the establishment of a professional school of forestry. There is, however, an extensive need for a class of for-

esters of a lower grade of training than those contemplated; a different type of men altogether from those turned out from most of the forest schools of the country. Highly trained professional men are indispensable in their way, and there is no likelihood of training too many or too well for the needs of the country, but they are too fine a tool for a great many purposes. The compensation they expect is considerable, and they are intellectual men, too highly developed on that side to stay by the plain and simple jobs which make up the body of the work of forestry. On the other hand, these jobs, to be done at their best, require training, and much of it is of such a nature that it can be better and more quickly acquired in a school than in practice. There seems, therefore, to be opportunity for one or two schools which, if more than one, should be in different sections of the State, to turn out this class of foresters. The training required, it is believed, should occupy two years, coming on top of a high school education. The men thus turned out could go into the State service as inspectors and patrolmen and the force could then be placed entirely on a civil service basis. They would also find employment, when their capacities became known, as foremen of lumbering operations and managers of forest estates, in this capacity, guided often, no doubt, by more highly trained foresters.

It is pleasant to be able to state that a movement is now on foot for the establishment of such a school in northern New York.

#### OTHER FEATURES OF THE WORK.

During the past year a revised edition of the Adirondack map has been issued and a new map is being prepared of the Catskill region.

A new edition of the land list is now (December) in press. The last previous edition was issued in 1905.

A supplemental list of all lands acquired by the State by purchase has been, during the year, prepared in the Comptroller's office, containing, in addition to the facts given in the regular land list, the names of grantors, price paid and number of certificate. This is designed mainly for the use of State officials.

## PERSONNEL.

The force employed under the direction of the superintendent of forests consists of

## Office force:

Arthur B. Strough, statistician, in charge of statistics of forest products and of title papers and records relating to State land.

Lester S. Emmons, auditor of fire accounts.

Pierce E. Beswick, assigned here from another branch, engaged on timber statistics.

One stenographer, with occasional outside assistance.

This force is barely sufficient, with some assistance from field men, to take care of the current business of the office. With any extension of its duties more force will be needed and better system will have to be introduced.

The field force under control of this office is one of diverse character and at present it is not very clearly organized. For the maintenance of the State's rights in the forest preserve, all classes of employees of this Commission are called on — inspectors (called fire inspectors in the law), game protectors, patrolmen and superintendents of fires. Though a large number of men is thus at command, we are nevertheless weak in this direction because of the lack of correct training and of system. There should be a few men regularly and entirely devoted to the interests of the State land.

The list of men of different grades and the main duties to which they are looked for are as follows:

Assistant superintendent of forests, Ernest H. Johnson, Sabattis, in charge of forest fire service, engaged in various duties connected with the State property.

## Foresters:

Clifford R. Pettis, Lake Clear Junction, in charge of nurseries and plantation work; preparing new editions of Adirondack and Catskill maps.

John W. Stephen, Salamanca, in charge of Salamanca nursery, and engaged in co-operative work among farmers and others.

F. F. Moon, Highland Falls, forester for the Highlands of the Hudson Forest Reservation, has made a study of forest conditions, particularly as to fires, on Long Island.

William G. Howard, Fulton Chain, appointed in September, employed now and will be employed in surveying and inspecting land and in the various capacities required in maintaining the State's interests in the Adirondacks.

E. E. Aldrich, Blue Mountain Lake, inspecting lumbering operations under reservations on State lands in the Adirondacks.

Inspectors (fire inspectors of the law) :

S. B. Kellogg, Adams, employed mainly in working up trespass cases in the Adirondacks.

A. B. Bruce, Walton, similarly employed in the Catskills; also looks after the railroad matters in that region.

D. S. Lombard, Plattsburg, on railroads in northeastern Adirondacks and variously employed otherwise under direction of Supt. M. C. Hutchins.

C. J. Gibson, Fulton Chain, appointed in October. Will be employed summers in looking after railroads; at other times, in connection with forest preserve boundaries.

W. G. Murray, Chateaugay, appointed in November. Duties similar.

Fire Superintendents :

M. C. Hutchins, Ellenburg, superintendent of fires for Clinton, Essex and Franklin counties; employed also in directing surveys, working up trespasses and otherwise protecting State land.

A. D. Lowe, Northville, superintendent of fires for Warren, Washington, Saratoga, Fulton and Hamilton counties.

James D. McBride, Old Forge, superintendent for St. Lawrence, Herkimer, Lewis and Oneida counties.

Stratton D. Todd, Arkville, superintendent for Delaware, Greene, Sullivan and Ulster counties. Also employed in protecting State property in Catskill region.

**Patrolmen:**

Forty (40) regular patrolmen were employed at the height of the fire season, supplemented with a larger number of specials, with three watchers of plantations and eight observers on mountain stations. Sixteen regular patrolmen hold over the winter, engaged in enforcing the law requiring the tops to be lopped and to some extent employed in maintenance of the State's property rights.

**Game Protectors:**

Thirty of the protectors reside in forest preserve counties, and some of them do good service in protecting the State's property from trespass and otherwise helping out the work of this branch of the Commission.

Respectfully submitted,

AUSTIN CARY,  
*Superintendent of Forests.*

ALBANY, Dec. 15, 1909.



## Report of the Assistant Superintendent.

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MR. AUSTIN CARY, *Superintendent of Forests*:

DEAR SIR.—Complying with your request for a statement of the number of telephones installed at different locations for the prevention of forest fires, I submit the following:

Mount Morris station was completed in June and is connected with long distance telephone at Tupper Lake village;  $6\frac{1}{2}$  miles of double wire.

White Face Mountain station was completed in July, connecting with long distance telephone at Lake Placid;  $7\frac{1}{2}$  miles double wire.

West Mountain station at Raquette Lake, connecting with long distance telephone via Old Forge and Utica; also connecting with Vanderbilt, Morgan and Woodruff preserves, Blue Mountain, Long and Indian Lakes;  $5\frac{1}{2}$  miles of double wire. Completed in July.

Gore Mountain station; single wire connecting with the North Creek telephone line; 1 mile of wire. Completed in July.

Snowy Mountain station; completed in August; town of Indian Lake. Connecting at Griffin's with telephone line bought of E. Wilson;  $3\frac{1}{2}$  miles of single wire.

Twenty-two miles telephone line purchased in the town of Indian Lake, connecting Snowy Mountain with Blue Mountain Lake, Indian Lake and North Creek on the east.

I have also put up new wire from Indian Lake village to Perkins, a distance of 24 miles, and purchased the Perkins line, which is 6 miles long to the village of Speculator, town of Lake Pleasant.

The line purchased from Wilson is equipped with old instruments, sixteen in all, which I have had to replace with new ones, paid for and charged in the fire patrol accounts to November 1st. This line has sixteen local telephones at present, for which the State will receive \$12 to \$18 per year, according to location.

Mount Hamilton station, situated in the town of Lake Pleasant; 5 miles of single wire connecting with the Indian Lake line, towns of Wells and Northville. Completed in September.

Cat Mountain station, in St. Lawrence county, near Cranberry Lake; about  $6\frac{1}{2}$  miles of single wire, connecting with Wanakena, Benson Mines, Carthage and the Adirondack railroad.

Where necessary a look-out station has been erected to reach above the tree tops.

Hurricane Mountain station, in Essex county;  $2\frac{1}{2}$  miles of single wire connecting with Keene Valley and Elizabethtown. Completed the first of November.

Pharaoh Mountain station, in Essex county;  $7\frac{1}{2}$  miles of wire, connecting with Harris's at Pyramid Lake. Completed November 1st.

Moose Head Mountain station, in St. Lawrence county;  $1\frac{1}{2}$  miles of single wire connecting with Piercefield and Tupper Lake on the south; on the north to Colton and Potsdam. Completed in November.

Line to St. Regis mountain, Franklin county, now being completed;  $2\frac{1}{2}$  miles single wire, connecting at Paul Smith's hotel with long distance 'phone.

A good stock of wire, insulators, etc., are on hand for repairing in the spring, if necessary.

I would recommend the purchase of the telephone line owned by Mr. Pereau, running from the south line of the town of Indian Lake through the town of Minerva to the village of North River.

All of these lines are in first-class condition and ready for use as soon as the snow is gone in the spring.

I have an account of 258 fires started this spring, the greater number of which were discovered by the men at the observation stations, and thus men were got to the fires in the least space of time. I feel sure that with the stations built this fall, to begin work in the spring, we can cover the territory and take care of all fires in the early spring.

Very truly yours,

E. H. JOHNSON,

*Assistant Superintendent of Forests.*

SABATTIS, N. Y., December 20, 1909.

## Report on Fire District Number One.<sup>1</sup>

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Mr. AUSTIN CARY, *Superintendent State Forests*:

DEAR SIR.—I respectfully submit the following report from Fire District No. 1, for the season of 1909:

This district is composed of Clinton, Essex and Franklin counties. The organization of the fire patrol system of this district was practically completed July 15, 1909, with two observation stations, fourteen regular patrolmen, twenty-four special patrolmen, fifty-one town supervisors and three plantation watchers.

Whiteface and Mt. Morris observation stations are connected with the New York Telephone Company's lines at Lake Placid and Tupper Lake. There was used in the construction of these two lines nineteen miles of wire running through the dense forests to the top of the mountains. From Whiteface station we are in direct communication with thirty-nine regular and special patrolmen and supervisors, also our three plantation watchers; and from Mt. Morris we reach twenty-one patrolmen and supervisors. We are therefore able to have sufficient help at any fire, within a radius of fifteen miles of the stations, on very short notice.

One difficulty we have had to contend with was a hazy or smoky atmosphere and days when the mountains were shut in by clouds. This was noticed more on Whiteface than any other mountain, owing to the elevation being so much greater. This of course necessitates our having the stations nearer together, possibly not over fifteen miles apart.

The whole secret of the forest fire proposition is getting onto the fire when it starts. If we can have our stations in closer range, equipped with proper instruments, and the right kind of watchers, supported by a good live patrol force, the problem of protecting the Adirondacks will be solved, I believe. While the past season has been very favorable for us, we have had many very severe fires started that would have burned over hundreds of acres if it had

not been for the ability of the force to get at them when they started. I have in mind an instance where we were just twelve minutes getting men to a fire that was ten miles from the station; another instance our watcher observed a fire, which was perfectly visible to him from the mountain but was so small that a patrolman was nearly one-half day finding it, and which proved to be only a burning stump that some hunter had left without extinguishing.

We have had in this district one hundred and twenty-nine fires, thirty-eight of which were first observed from the Whiteface observation station, and seventeen from the Mt. Morris station. Twenty-one of these fires were caused by railroads and the others by berry pickers, hunters, fishermen, and unknown causes. We have had a large number of berry pickers' fires to contend with during the season. This is a source that we have had very little trouble from in former years, but which will be an important factor in the future as there seems to be a desire among them to burn tracts over every two or three years in order to get a new growth of berry bushes, and this cannot be done without endangering the forest land in that vicinity.

A very good comparison of the efficiency of the service, and the benefit derived from the observation stations this year and in former years is found in the statistics of my three counties. Clinton county, with a total of twenty-one fires, burned over nearly a third larger area than Essex and Franklin counties with a total of eighty-seven fires. Clinton county had no protection from observation stations and no patrol service until late in the season, while Essex and Franklin had the benefit of the service. The State owns in this district 450,000 acres of forest lands. Less than seventy-five acres of this was burned over this season by forest fires.

The railroad fire situation in this district has shown an improvement over former years on roads that were compelled to maintain a fire patrol, keep their engines screened, and allow an inspection each week of every locomotive running over the road. On other roads the same condition existed as in former years; there was no

patrol system, ash pans were left open, grates not screened, right of way only partially cleaned, which simply means setting fires along the whole length of the right of way.

We had two oil-burning locomotives in use several weeks during the season, which proved a perfect success; and I firmly believe that railroad fires will never be eliminated until every road running through the Adirondack park is compelled to burn oil, and every road running through the forest preserve counties is obliged to maintain a proper patrol, screen its engines and live up to the requirements of the law.

Since the season has closed we have completed telephone lines on Hurricane mountain, Keene, N. Y., and Pharaoh mountain, Schroon Lake, N. Y., and will soon have one completed on St. Regis mountain, Paul Smith's, N. Y. In the construction of these two lines, twelve miles of wire was used. It will be necessary to erect two more stations in this district in order to completely cover the territory—one on Lyon mountain, and one located between Hurricane and Pharaoh mountains.

We have had seventy lumbering operations in the district and I am pleased to say that the Top Lopping Law has been observed very satisfactorily, many operators admitting that they were getting enough extra timber to nearly pay the expense incurred by lopping. I believe the Top Lopping Law is one of the greatest protections to the Adirondack forests we could have. All danger from forest fires, in these operations, is practically over after the first and second year, the tops being then decayed so that all danger is passed and they then begin to retain the moisture and are a substantial benefit to the forests.

Respectfully yours,

M. C. HUTCHINS,

*Superintendent, First District.*

LAKE PLACID, N. Y., December 15, 1909.

## Report on Fire District Number Two.

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MR. AUSTIN CARY, *Superintendent of State Forests*:

DEAR SIR.—I submit to you the following report of the Second District of the New York Fire Patrol of which I am superintendent, comprising the counties of Fulton, Hamilton, Washington, Warren and Saratoga:

This district embraces an area of 4,969 square miles, or 3,180,160 acres, and contains a population, by the census of 1905, of 188,811. Within the boundaries of this district are located 776,409.82 acres of State land. This district is not materially invaded by railroads, except on the eastern borders in the more settled counties of Saratoga and Washington, and consequently is more removed from the regular channels of travel, and a section much sought by those wishing to penetrate deep forests and find quiet and seclusion.

The district has been looked after and patrolled by a superintendent, twelve regular patrolmen, and, during the season of extreme fire danger, by eleven special or emergency men, with the assistance, since established, of watchmen on Snowy mountain, West mountain, Gore mountain and Mount Hamilton, together with the supervisors of the various towns, who by law are constituted fire wardens by virtue of their office.

The whole number of fires occurring within the district during the year has been eighty-five, from the following reported causes:

Fishing . . . . .	2
Hunters . . . . .	7
Railroads . . . . .	4
Clearing land . . . . .	8
Berry pickers . . . . .	9
Incendiary . . . . .	2
Bee hunters . . . . .	1
Smokers . . . . .	6
Carelessness . . . . .	7

Campers . . . . .	16
Lightning . . . . .	3
Unknown . . . . .	20

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The counties in which the fires occurred were:

Fulton . . . . .	3
Hamilton . . . . .	40
Washington . . . . .	5
Warren . . . . .	31
Saratoga . . . . .	6

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The total acreage burned over was 1,729 acres, of which 17 acres is State land, and 1,712 acres private land.

A total of 1,731 persons was summoned by patrolmen or supervisors to assist in putting out these fires, who worked a total of 1,203.1 days of 10 hours each at 15 cents per hour, costing \$1,805.15, of which the State's share is \$902.57, or one-half thereof.

Some new trails and roads have been opened, thereby furnishing facilities for reaching fires in remote places by men with equipment, teams, provisions, etc. This also affords better opportunities for stopping a running fire at its border line.

Efficient service has been rendered by various patrolmen in the enforcement of the game law, in a number of instances resulting in the arrest, conviction and payment of fines by guilty parties, and commanding better respect for the law. Trespass cases have also had close inspection, resulting in the collection of fines and payment of moneys due the State for timber taken unlawfully.

As a rule the patrolmen have proven capable, energetic and effective in results.

Many miles of telephone line have been acquired by the State, new lines constructed, mountain stations established and connected therewith. All of these improvements have resulted in a quick service, thereby checking fires in their early stages at a considerable saving of cost and property. The patrolmen left in the service

since November 1st, within the district, assisted by myself, have been actively engaged in the inspection of the lumbering operations within its boundaries as to the observation of the law relative to the lopping of tops of coniferous trees, insisting upon its observance where violated. Between 125 and 150 inspections have been made and reported to your Department. The law is being generally observed.

I would suggest that another year additional observation stations be established within this district at such points as you may deem advisable, and equipped ready for service; that watchmen be supplied in time of danger from drouth; also the arranging of suitable equipment and tools to be stored at convenient places under the supervision of representatives of the Department for use in case of fire. I further recommend the appointment of special patrolmen only during time of the extreme danger period. I believe the construction of telephone lines advisable, thus getting quick and economical results by checking fires when easier to control in their early stages.

Very respectfully submitted,

A. D. LOWE,

*Superintendent, Second District.*

NORTHVILLE, *December 23, 1909.*



## Report on Fire District Number Three.

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MR. AUSTIN CARY, *Superintendent of State Forests:*

DEAR SIR.— Out of sixty-two fires reported in the Third District there was only one of any consequence. This burned over an area of about 125 acres of timber land near the upper west branch of the Oswegatchie river.

Two other fires burned in from the right of way of the Mohawk and Malone Division of the New York Central railroad to the amount of about twenty-five acres and two acres. This was previous to the appointment of fire patrol.

The method most used in fighting fire in this section is to first trench around the fire, move the decayed wood and vegetable matter for a space of about eighteen inches wide, start the men a few rods apart and let them all work in the same direction until the fire line is connected. At the same time have the dead trees and stubs cut down to prevent the fire spreading from bark and rotten wood, which is easily carried in the draught of the flames far ahead of the main fire and trenches. Fire is kept under control to a great extent by throwing sand or dirt upon brush heaps while burning near the fire line.

In some cases swamps, streams and roads are used to stop fire in place of trenching. It is advisable in extreme cases to back fire, that is, by making a fire line at some convenient place, far enough ahead to burn back from the road, swamp, stream or trench against the wind, a few rods from the fire line, before the main fire comes on.

The distance a fire line should be established ahead of a raging fire can only be determined according to the speed of the fire, but this should only be done in very extreme cases as the backfire is liable to go with the wind over the fire line and cause more damage than the original fire. After the fire is under control and is still burning in the ground it is dug out around the edge of the

burnings into the space where the soil is burned away. It is then allowed to burn out or cool. It is advisable, however, to use water where it can be had to put the fire all out in such places and in this way save a large amount of valuable timber, which if left to burn in the ground would burn for weeks, sometimes months, slowly burning away the soil and letting the timber fall in masses that will make a fire trap for years. West Mountain Fire Station proved a success, although installed late in the season. One fire was reported promptly in town of Inlet, in the Second District, ten miles away, another in the town of Webb, a distance of twenty-three miles; also two bush or tie fires set under permit, twelve miles away on the Mohawk and Malone railroad, of which it commands about forty-six miles.

There has been installed in the Third District since the fire season two mountain stations, one on Moosehead mountain, St. Lawrence county, on the Racquette river, and one on Cat mountain, St. Lawrence county, south of Cranberry lake. This will give a good command of the forest in St. Lawrence county and also a portion of Herkimer county. I would make the following recommendations; that one station be installed on Bald mountain, in the northeast end of Lewis county; also one on the mountain at the forks of the West Canada creek, on the Herkimer and Hamilton county line. This will command a large area of State land in Herkimer and Hamilton counties. I also recommend that the forest fire patrol work be confined to the fire towns under the old law instead of to the whole of the forest preserve counties; also that the mountain stations be completed ready for use May 15th; that the full patrol force for the Third Forest Fire Patrol district be appointed at least as early as June 1, 1910; that a telephone line be installed at Grass River; that a telephone line be established from Beaver River to Tupper Lake; that fire tools be purchased for some districts. This third district during the past season was divided into nine patrol districts, and each patrolman made regular trips over his district when there were no fires, through the lumbering section, visiting the log

and wood cutters, instructing them in toplogging and getting the work properly done. At the same time they covered sections of their district where fires were liable to start. They have also looked up trespass cases, measured the timber thereon, and counted tops for penalty actions.

Aside from inspecting seventy-two miles of the Mohawk and Malone railroad and thirty-eight miles of the Carthage and Adirondack and Cranberry Lake railroad, by walking over the lines, there are 120 lumber jobs in this district.

JAMES McBRIDE,

*Superintendent, Third District.*

OLD FORGE, *December 23, 1909.*

## Report on Fire District Number Four.

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MR. AUSTIN CARY, *Superintendent State Forests*:

DEAR SIR.— I herewith submit my report of what has been done by the Catskill Fire Patrol in the Fourth District, comprising the counties of Ulster, Sullivan, Delaware and Greene, under the revised fire law which took effect May 26, 1909.

At that time notices were received by the fire wardens of the several forest preserve towns, notifying them that they were legislated out of office, and to dismiss the district wardens under them; also that the supervisors were made town fire wardens by virtue of their office.

On June 2d a superintendent of fires was appointed; on July 15th three regular patrolmen for the counties of Ulster, Sullivan and Greene; on July 19th one more was appointed for Delaware county. At various other times seventeen special patrolmen were appointed in these four counties; several, however, did not accept. This constitutes the fire-fighting force in the Catskills this year.

There have been installed three observation stations. Station No. 1 is located on Balsam Lake mountain, in the town of Hardenburgh, about two miles from Balsam Lake. This observatory was built four years ago by the Balsam Lake Club and is in poor condition, though it may answer for another season. It is connected by telephone with the Seager Telephone Company, which runs to Arkville and Margaretville and also to the Balsam Lake lines which run down to the main line at Beaverkill. All the Shawangunk mountain fires were discovered and reported from this station, also two fires in the town of Liberty and one in the town of Fallsburgh in Sullivan county.

Station No. 2 is located on Belleayre mountain, west of the village of Pine Hill, in the town of Shandaken. This is a steel observatory, eighty-five feet high, and was erected by private subscription by the summer boarders of that section. This station was not

wired up, owing to the right of way. One fire was reported from this station.

Station No. 3 is located on Hunter mountain in the town of Hunter, Greene county. This observatory was built by the State at a cost of \$100, and is connected by telephone with the local telephone lines in Greene county. Two fires were reported from it.

These are all desirable locations and should be maintained. Observation stations are a great help in the prevention of forest fires. Besides locating and reporting fires quickly they have a tendency to make people cautious—when they realize a man is on the mountain with a field glass looking for fire.

I suggest the building and installing of at least three more stations in the Catskills.

The Catskill park alone contains 576,120 acres, and this is but a small part of the territory covered by the fire service. One patrolman for each county is not enough. There should be at least two for each county during the fire season, and one from each county remaining during the winter to look after toplopping and trespassing on State lands.

One fire line is being built in the Catskills and when completed will cost about \$500. This starts from the Big Indian valley on the property of James Cruickshank, and runs southwesterly over Eagle mountain to the head waters of the Dry brook. It consists of a bridle path of from four to six feet wide, with the dead timber and brush removed, a distance of about fourteen feet. This, in my judgment, will be a great help in breaking a fire, also in getting men and supplies into the mountains where there are no nearby roads which will serve for this purpose.

I find there exists in the Shawangunk mountains a peculiar situation in regard to forest fires, owing to the huckleberry industry. Thousands of dollars worth of these berries are taken from the mountains each year by poor people who live at the base of the mountains. If the ground is not burned over once in every two or three years the berries become small and are not worth picking, and hence it is almost impossible to keep these people from setting

fires. I would suggest the appointment of two regular patrolmen during the dry season for that locality, and think perhaps the people owning large hotels around these mountains would co-operate with the State in bearing part of the extra expense.

The appointment of special patrolmen should be considered very carefully. The right man in the right locality might be advisable, but in a general way it seems to me a step backward toward the old system.

Supervisors are very valuable adjuncts to the fire patrol system. While it was shown in many instances that they were not familiar with the law yet, taken as a whole, they did excellent work in the prevention of fires and aiding the patrolmen.

The way in which the fire notices were posted last year could, I think, be greatly improved. The supervisors were asked to post the notices in the town as a patriotic duty, at as small an expense as possible. For this reason they held the notices and waited for people to drive in from the back districts to distribute them. This took a long while, and in many cases they were not posted at all, or only very late in the season. I would suggest that the commission set a time for posting the fire notices and have the patrolmen, supervisors and fire superintendents see that the work is started in each town and continued until the whole territory is posted.

The fire patrol by the railroads has greatly decreased the forest fires from this cause. While they have not lived up to the law, very few fires have been reported as extending beyond their right of way.

A few fire extinguishers were sent to Edward Bisland of Sullivan county. After giving them a thorough trial he reported them a success and on his judgment I recommend that a reasonable number be bought and placed with every patrolman, fire superintendent and some of the supervisors who are rightly located.

There is no question but that the use of light automobiles is practical for the patrolmen, as more ground can be covered in a shorter time and at a less expense than otherwise. Horse hire in the Catskills in the summer is very expensive.

I find on making a personal inspection that some of the fires reported are exaggerated, both as to acreage and damage. A more conservative estimate should be made.

No effort should be spared for an appropriation for the surveying of State lands in the Catskills. Many of the lines cannot be located at all and many others can only be found by expert woodsmen. When the lines are run and plainly marked there will be very little trouble from people cutting timber. It will also make certain whether or not a trespass has been committed. As it is now the patrolman or game protector cannot tell when he is off or on State property, unless he knows the particular lot.

STRATTON D. TODD,

*Superintendent, Fourth District.*

SEAGER, N. Y., *December 17, 1909.*

## Report on Lopping Branches in Lumbering Operations.

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MR. AUSTIN CARY, *Superintendent State Forests:*

DEAR SIR.—The earliest settlers on our eastern shores found the country, for the most part, covered with a dense forest growth. Before they could hope to produce those grains, fruits and vegetables so essential to the welfare of civilized man it became necessary to remove the forest and clear the land. They soon learned to look upon the forest as an enemy of progress and welcomed every agency that could be employed to increase the area of tillable soil.

The early developments of the lumber industry did not tend to increase very materially men's valuation of the forest in and of itself. The supply of timber was so great and the demand so small that only the choicest species and the most perfect specimens were marketable at all, and what remained was left to whatever fate might come upon it. Later, with the increased demand for all kinds of material, the various species became marketable, timber land became more valuable and lumbermen cut more closely. Throughout all these years of settlement and development of the lumber industry no thought was taken for a future crop and little precaution taken to preserve what was left. As a natural consequence of the great abundance of material, its cheapness and the idea that the supply was inexhaustible, people came to regard the possession of timber as a property in a different light from property of other kinds. Their ideas became perverted and they treated with leniency infringement of the rights of others when timber was concerned, which would have been treated with severity if other property had been involved. Even at the present time it is often more difficult to get justice where timber is concerned than it is where other property is at stake. Under such a system of affairs little protection was given to timber property in any way and carelessness in regard to fire from time to time caused vast areas of cut-over lands and virgin forests to be devastated.





Photo J. W. Stephen.

Lumbering Operations Where the Tops Have Not Yet Been Lopped.





People have come to realize that the timber wasted and destroyed through careless methods and lack of protection has been equal to or greater than the amount that was actually utilized. The decreasing supply and the increasing cost have brought home to all the necessity of doing something to counteract these conditions and avert, if possible, a scarcity of supply that to farseeing men seems imminent.

This feeling has given rise to that widespread movement throughout the State and nation that has brought into being the forestry movement and other enterprises looking to the conservation of all our natural resources. The national government has taken the lead in this matter by setting aside great areas of public domain as national forests. These national forests are intended for the use of the people under certain restrictions that will perpetuate the forest and protect the sources of the important rivers. In these forests the dead timber is always for sale and the green timber also, when it is needed and it can be removed without endangering the permanency of the forest.

In the beginning considerable opposition was made to the rules and regulations for exploitation that were necessary to safeguard the remaining forests, encourage reproduction, and in order to obtain the greatest possible utilization of the timber that was cut. As time wore on and operators became accustomed to these restrictions, and realized that the hardship involved is nothing compared with the benefit that is derived and that the restrictions enforced were for the sole purpose of perpetuating the industry, opposition ceased. It not only ceased, but many of the largest operators, realizing the situation, have adopted similar regulations and are enforcing them to-day in their own private operations, not alone as a protective measure but as a paying business proposition.

Section 56 of our 1909 laws, entitled "Regulations as to Cutting Timber," is one of these protective measures intended to insure the perpetuation of the forest by its protection from fire and reads in part as follows:

"Every person who shall, within the forest preserve counties of the state, cut or cause to be cut, or allow to be cut any coniferous trees for sale or other purposes, shall cut off or lop or cause to be cut off or lopped from the said trees, at the time of cutting the said trees, all the limbs or branches thereof, unless the said trees be cut for sale and use with the branches thereon. Any person violating the provisions of this section shall be guilty of a misdemeanor and shall, upon conviction, be fined not more than twenty-five dollars or shall be imprisoned for not more than thirty days, or both, for each offense, and in addition thereto shall be liable to a penalty of two dollars for each and every coniferous tree felled from which he shall neglect to cut or lop off the branches."

Does this law accomplish the purpose for which it was intended? In order to answer this question one should have evidence extending over a period of years; have a record of the condition of forests some years after cutting and lopping of the timber, and this compared with forests in which this precautionary measure was not employed.

Probably the best example of results obtained by lopping branches in a lumbering operation carried on several years ago is found at Nehasane park. At this point lumbering was examined that was carried on ten years ago. This was a spruce operation, cutting to a diameter limit of ten inches and lopping the branches as a precaution against fire. Here can be found examples and comparisons that in themselves are conclusive.

It is evident in the first place that it makes a great deal of difference how the work is done. Occasionally a top is found which was not properly lopped. In such a case as is shown in the photograph the workmen cut off all the branches that were sticking up out of the upper surface of the log and these falling to the ground have decayed and scarcely a vestige of them remains. The failure to cut off the side branches and the branches underneath has prevented these portions from getting down to the ground, and to-day the top and branches that are raised and supported above the ground are in a good state of preservation and would furnish ex-



A Top Properly Lopped.

Photo J. W. Stephen.







A Spruce Top Cut Ten Years Ago and the Branches not Lopped. Note that it has not Decayed and is still a Menace in Case of Fire.

Photo J. W. Stephen.





cellent material for a camp fire. In the case of tops that were properly lopped, branches, stem and all soon came into contact with the ground, and retaining and absorbing moisture they soon decayed. In such cases there is little left but the badly decayed stem, and that, ten years after the operation, is in no condition for camp fire purposes. In this day of more complete utilization this stem would have been made into pulpwood and practically nothing would have remained. The branches, as a rule, have disappeared entirely or are covered over with the leaves and other litter of the forest. Indeed, it was difficult to find suitable examples, as it was, to illustrate this condition. The majority of the tops had disappeared entirely, as far as photographing was concerned, and it was necessary to find the remains of a very large tree or a place where several trees had fallen together in order to obtain the desired example.

This cannot be said of the trees that were not lopped. Occasionally one is found that was missed for some reason and no attempt made to lop the branches. These are found to-day, elevated some distance above the ground, supported by the under branches. The top itself shows some decay because it has contained considerable moisture at all times. The branches projecting from the top and sides and part even of the supporting branches on the under side are hard and hornlike, and will remain for many years to come a menace to the safety of the forest.

More recent operations also show results favorable to lopping. The brush is more closely packed upon the ground. This is true, even when it is found in piles as the result of many tops lying together or when collected into piles in order to clear roadways for hauling to skidways, the piles are lower and occupy less room. They will come in contact with the ground more readily, retain the moisture more persistently and decay more rapidly. This shortens the time necessary to guard against fire and in case a fire gets started, the brush being lower, the fire is nearer the ground, men can approach it more closely and it is less liable to communicate with

the crowns of the trees and start a crown fire than it is when the piles are higher.

In addition to the benefits obtained, outlined above, relating to safety from fire, there are others that are incidental, and yet of so great importance that even if the primary object of the law had failed the law would have been worthy of a place on our statute books.

Any one who has visited Nehasane park cannot fail to notice the open and parklike appearance of the forest which is apparent even in photographs. In cutting the spruce to a ten-inch diameter limit the stand was opened up to such an extent that it invited reproduction. Lopping the branches hastened the decay of the debris so that to-day we have a most desirable condition existing. The spruce that were left have acted as seed trees to reseed the ground and there are coming on a vast number of young spruce, balsam and hard woods to occupy the ground. The time is coming soon when another cutting of spruce and balsam can be made, or a portion of the mature hard woods can be removed with the assurance that the seedlings are already there in sufficient numbers to insure further crops.

From the point of view of the forester, to obtain this condition is of scarcely less importance than it is to secure the desired protection from fire. The testimony of lumber men is practically unanimous that lopping the tops results in a saving of timber, because after a top has been lopped more of it, as a rule, is taken to the mill and yields a small return for the trouble. This holds especially where trees are being cut into short bolts. This is in line with the general policy of more complete utilization of all forest products and a lessening of the waste material.

In another way the requirement works to the benefit of the forest. If small trees, not used, have to be trimmed out men will be less careless about cutting them down.

Lastly, it has been noted that lopping the tops saves in operating expense.



Photo J. W. Stephen.

What is Left of Two Large Tree Tops Cut Ten Years Ago and Properly Lopped. Compare this with the Following Picture. This Indicates the Value of Lopping and how Fire Dangers





In any operation where heavy cutting is being done it is necessary to clear roadways of the debris in order to draw the logs to the skidway. When the lopping has been done properly the clearing of these roads is an easy matter as the branches and other debris are in proper shape for easy handling. The resulting heaps are far superior to unlopped branches because they are more condensed.

In hardwood operations the same result would be obtained by lopping branches that is obtained in softwood operations, although the necessity is probably not as great. The debris left after lumbering hardwoods decays much more rapidly than that of softwoods and a smaller number of years will suffice to greatly lessen the fire danger. The time required for this depends a great deal on the closeness of utilization of the timber. Three or four years after finishing a lumber operation for acid wood the danger is nearly over as the utilization is so complete that the debris that is left is in such small diameter that it lies close to the ground and soon decays. The same effect is had here as would be secured by lopping. Any hardwood operation that is followed by the removal of the timber of acid or cordwood size would require little, if any, further work to put it in the best possible condition for decay. In case there is nothing taken but the saw timber there is so much debris left, and it lays so much off the ground, that the necessity for lopping branches is almost as great as it is in softwoods. The photographs illustrate these various conditions to some extent.

The national government in most of its timber sales requires the brush to be piled and later to be burned. In certain arid regions where there is comparatively little danger from fire they lop the branches and leave them scattered over the ground. There is a twofold purpose in this. Wherever the brush is left lying on the ground it has a tendency to retain a little moisture. This moisture aids the seeds to germinate and it is thus hoped to obtain better reproduction by leaving the brush upon the ground. It aids somewhat in preventing trampling by stock and wherever there is a tendency to erosion it serves as a protection.

In the case of a new regulation of this kind it is natural to

expect that among timber operators there would be some opposition. Inquiry among these, however, shows a general desire to carry out the provisions of the law and readiness to appreciate the good results which arise from it. To owners of forest land the ends to be gained are matters of personal financial interest. Men who take lumbering jobs and forest owners who pay no regard to considerations affecting the future of their property could not, of course, be expected to show the same interest. Here the value of legal regulation comes in to protect the interests of the community, of the future and of the owners.

The first objection to such a law naturally arises from the additional expense involved in carrying out its provisions. This, however, has been found to be small. Three cents per standard and ten cents per cord of pulpwood have been found to be representative figures in normal circumstances, the larger costs reported from some quarters resulting from the fact either that the timber was very small or that the lopping was not done until after the timber was cut and hauled away, leaving the tops hard to get at.

The amount of wood saved varies greatly with the nature of the operation and there are various opinions as to the saving made in guttering and skidding. One operator estimating the cost of lopping at an average of two and one-half cents per standard remarks that to offset this he was able to run a skidding crew about one man less to each team, and also occasionally got a log that would otherwise be left. The actual additional cost he did not think would be over five cents per thousand feet board measure. He believed that when four-foot pulpwood was taken the cost of lopping would be entirely made up in the extra amount of wood he would get. In addition, his forest was left in much better condition than under the old plan, and he believes that it decreases materially the danger from forest fires. A remarkable saving in connection with lopping was made by another operator who has been cutting spruce for saw logs, taking the timber out with what was considered good economy. He left the lopping until after the logs were removed and then went through lopping the branches and taking the timber out of

the tops for pulpwood. In this operation, with a force of eight men and a horse employed six days, ninety-seven cords of pulpwood were obtained that would bring him \$7 per cord delivered at the mill. This is an average of two cords per man per day, making a very profitable operation.

As regards safety from fire the full benefit is expected only after a series of years, and yet evidence is in hand that even from the start lopping may help to lessen the fire risk. One of the Adirondack patrolmen writes that he handled a fire the past season in lopped timber much easier than he would have been able to do had the limbs not been lopped. His men were able to approach much nearer to the fire and fight it to better advantage because the fire was close to the ground. He believes it would have been impossible to have stopped the fire where they did but for the fact that the branches had been lopped. On the other hand, it is probable that a fire in newly lopped timber is hotter and more thorough-going while it lasts.

On general grounds, and from the experience of the past season, the following conclusion as to the practice of lopping tops may be stated.

First. Danger from fire is probably lessened from the first by the form in which the brush is left, easier to clear away and not high in the air where it will throw sparks and start crown fire. At any rate, the lopped brush lying close to the ground rots very much faster than unlopped tops. In a few years it is incorporated with the soil and then ceases to be fuel for fire.

Second. As a rule, it would appear that in the Adirondack forests reproduction is promoted.

Third. In most operations some wood is saved that would otherwise go to waste. In some cases it has far more than paid for the cost of the work.

Fourth. The labor of guttering and skidding is lessened to some extent.

Fifth. It is to be noted that hardwood tops decay much faster than softwoods, also that the closer the utilization of timber the

shorter the time required for the debris to disappear. Thus, in the case of hardwood operations for acid or cordwood, the debris left is of such small size and gets down so close to the ground that special fire danger is pretty well over in three or four years.

The results of one year's operation under the present law are such that it certainly should be retained.

Respectfully yours,

JOHN W. STEPHEN,

*Forester*

SALAMANCA, N. Y., *December 20, 1909.*



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## Report on the Highlands of the Hudson Forest Reservation.

By F. F. MOON, *Forester in Charge.*

### FOREWORD.

The act creating the Highlands of the Hudson Forest Reservation was passed May 22, 1909, at the request of residents of the Highlands who were desirous of seeing the beauty of this region preserved and forestry methods put into practice locally.

During July and August a forester of the Commission made a four weeks' field study of local conditions and submitted the report published herewith.

On September 10th Commissioner Whipple and Mr. Cary, superintendent of forests, held a conference with local land owners at Highlands Falls, and issued the statement (page 115) outlining the policy for its management.

The work has subsequently been carried on along the methods outlined and several operations, thinnings, underplanting, etc., are under way.

The law creating the Reservation is as follows:

### Chap. 463.

AN ACT to create a forest reservation in the Highlands of the Hudson, west of the Hudson river, to be known as the Highlands of the Hudson forest reservation, to provide for its regulation and making an appropriation therefor.

Became a law May 22, 1909, with the approval of the Governor. Passed, three-fifths being present.

*The People of the State of New York, represented in Senate and Assembly, do enact as follows:*

**Section 1. The Highlands of the Hudson forest reservation.**—The Highlands of the Hudson forest reservation shall include all lands, rights and interests therein, now owned or hereafter acquired by the state within the mountains touching the Hudson river, lying in the towns of Cornwall, Woodbury and Highland in Orange county, and Stony Point in Rockland county, bounded as follows, to wit: Beginning on the westerly side of the Hudson river at a point at which the southerly boundary line of the incorporated village of Cornwall intersects high water mark on the said westerly side of the Hudson river, running thence along said boundary line in about the following directions and distances: Westerly about eight-tenths of a mile; thence southwesterly about six-tenths of a mile; thence

southerly about one mile to the intersection of said boundary line with the mountain road from Cornwall to West Point; thence leaving said boundary and following said road about one hundred and fifty feet to its junction with the road leading from the mountain road to Canterbury; thence along said Canterbury road, so-called, in a general westerly direction about one mile to its intersection with the "Continental" or "Old West Point" road; thence southerly and southeasterly along said "Continental" or "Old West Point" road about two miles to a point where said road intersects the boundary line between the towns of Cornwall and Highland; thence along said boundary line about three miles to its intersection with the boundary line between the towns of Cornwall and Woodbury; thence in the same direction along the boundary line between the towns of Woodbury and Highland about two miles to a point where the last mentioned boundary line intersects the "Bull Hill" road; and thence in a westerly direction along said road about one mile to its point of intersection with the divide of land which marks the boundary of the Popolopen creek watershed, as laid down on a map of the watershed, on file in the United States Military Academy at West Point, New York, which map is entitled "map of the watershed contributing to the Popolopen pipe line for water supply of the United States Military Academy. Drawn under the direction of Captain Charles W. Kutz, corps of engineers, February, 1907." Thence along said boundary of the Popolopen creek watershed in a general southerly and easterly direction for a distance of about eleven miles to the point where it intersects the road leading south from Beach Bottom, about two and one-half miles south of Queensboro; thence in a southerly direction along said road for a distance of about one mile; thence in a northeasterly and easterly direction along the so-called "Old Military road" along the base of the Dunderberg range, to its junction with the public road at "Dunderberg manor;" thence in an easterly direction along said public road to the Hudson river, at a point about one-half mile above the Tompkins Cove railroad station; and thence along the west bank of the Hudson river to the point or place of beginning, being an area of seventy-five square miles, more or less; excepting therefrom such lands and rights as may be necessary for building reservoirs or for enlarging existing ones to afford a water supply for any incorporated village or villages lying within the townships, any parts of which are included within the boundaries aforesaid, and also such lands and rights as belong to the United States government, and lands within the limits of any incorporated village as these limits now exist or may be extended, and the site for Bear Mountain prison, and lands suitable for residential and home purposes.

§ 2. The lands within the boundaries prescribed by the first section of this act as are suitable for the growth of timber only are hereby constituted a forest reservation, to be managed and controlled after the method of modern forestry, and the forest, fish and game commission are authorized to acquire, maintain and preserve, according to the methods of modern forestry, the lands and property within the said forest reservation; and for this purpose the commission shall have power to take by purchase, gift or devise the fee or other estate therein of any of the said lands so included within the said forest reservation, and any right, interest or easement therein or appertaining thereto. The commission are also authorized to receive by gift, contribution or bequest, moneys to be used in acquiring or improving the said lands or any of them. Any lands within the said forest reservation may be conveyed or devised directly to such commission and the title thereto shall vest in the said commission, in trust for the people of the state, and the same shall be devoted to such purpose, and no title thereto or interest therein shall be conveyed or granted to any private individual or corporation; but shall always be held and maintained as a forest reservation. It is hereby made the duty of the said commission to preserve, care for, lay out and improve the said forest reservation, and to superintend and control the cutting of timber upon the lands included within the boundaries described in the first section of this act, both public and such private lands as are suitable for the growth of timber only, to the end that the forest and timber upon such lands shall be protected and the growth

thereof encouraged, and to protect and preserve the same from forest fires; and to make from time to time rules regulating the cutting of timber and for the use, care and administration of said forest reservation and for the prevention of forest fires, and to cause the same to be posted in all places throughout such reservation, and to enforce the same. A person who disregards, disobeys or violates any rule or regulation so established by the commission as aforesaid is punishable by a fine of fifty dollars for each offense, to be recovered in a civil action by the commission, and the proceeds thereof shall be applied to carry out the purpose of this act.

§ 3. The commission shall have power to contract with the owners of lands within the said territory for the purchase of lands or of such rights therein as may be necessary for the purposes herein expressed, at prices to be mutually agreed upon between the commission and the several owners.

§ 4. The commission shall have power to police and inspect and protect from fires the lands within said bounds in the same manner and to the same extent as the forest, fish and game commission now have or may hereafter acquire in the Adirondack park and the forest preserve, and violations of the rules, regulations and restrictions laid down by said commission shall be punished in the same manner and to the same extent as herein described.

§ 5. The commission shall appoint a forester for the Highlands of the Hudson reservation, or private property may be forested by an expert approved by the commission.

§ 6. The sum of five thousand dollars (\$5,000) is hereby appropriated to carry out the purposes of this act.

§ 7. This act shall take effect immediately.

### HIGHLANDS OF THE HUDSON RESERVATION.

The Highlands of the Hudson Forest Reservation is located on the west bank of the Hudson river, beginning at Cornwall and extending south to a point one-half mile north of Tomkins Cove station. It contains all of the town of Highland (State and government holdings excepted) and portions of Cornwall and Woodbury, county of Orange; and a portion of Stony Point, county of Rockland.

It is roughly triangular in shape, being thirteen (13) miles from north to south with a maximum width of seven (7) miles, and contains about 35,000 acres gross.

Within the boundaries described in the bill are to be found the following holdings which are specifically exempted, viz:

	Acres.
West Point .....	2,507
Military Reservation .....	945
Bear Mountain Prison.....	764
Town of Highland Falls.....	323
Iona Island .....	137

Total (areas approximate) .....	4,676
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This reduces the area to 30,410 acres, which are to be controlled and regulated according to the provisions of the act.

*Topography.*—As the name implies, the reservation is situated in the Highlands of the Hudson, and the topography is decidedly rugged. Mountains ranging from 1,000 to 1,400 feet rise sharply from the tide level of the Hudson and from their summits the general level of the mountain tops back from the river is clearly seen.

The slopes are for the most part steep and, where not upheld by the solid rock, are frequently composed of talus.

Gneiss is the principal rock underlying the region, though some schist and an occasional intrusion of trap are found. Iron ore is also found in considerable quantity.

*Soil.*—The soil is chiefly a sandy loam containing a considerable amount of gravel. In depth it varies from medium to very shallow. Spots can be seen on the mountain tops where the vegetation has been burned up by the intense heat of the sun on the thin soil, as only a few inches of earth cover the solid rock.

*Drainage.*—The area is drained by numerous creeks, practically all of which empty into the Hudson within the boundary. Chief among them may be mentioned Buttermilk and Queensborough brooks and Popolocon creek. Numerous ponds and lakes are to be found varying in size from a few acres to several hundred in extent. The drainage as a whole can be considered excellent, but a few marshes and bogs being found.

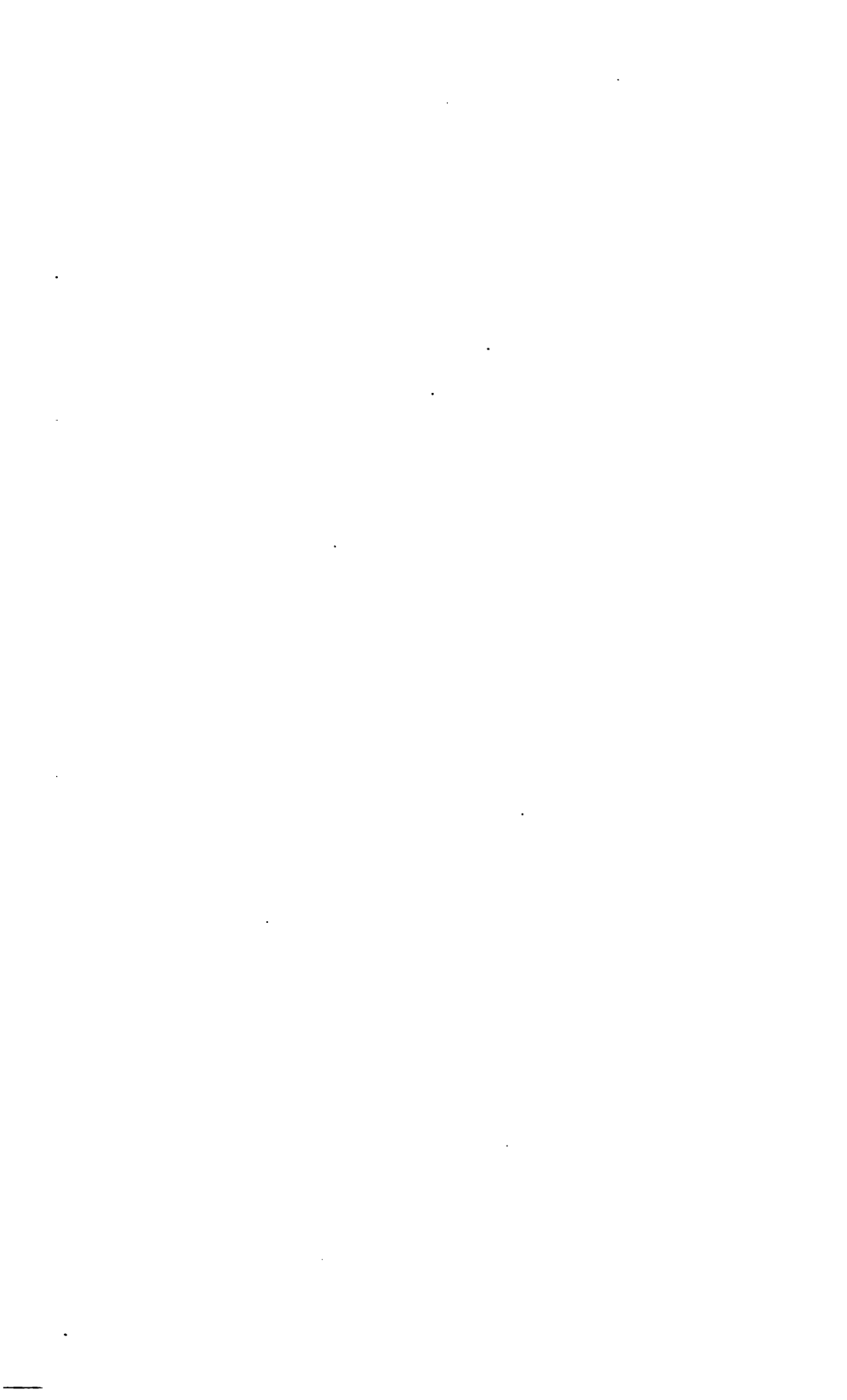
*Types.*—Of the 30,410 acres under consideration, 27,354 are covered with timber or woody growth, approximately 90 per cent. This is almost entirely a hardwood type; in a few instances conifers, noticeably hemlock, were to be found; but neither the percentage present nor the area covered were considered sufficient to create a new, or change the existing type.

On the accompanying map it will be seen that the basis for division is, stand per acre, in cords. At first, an attempt was made to type map on the basis of "age classes"; but so many instances were found where, on account of unfavorable soil conditions, or fire



Forests in the Highland Reservation. The light patch in the centre shows clear cutting.

Photo W. T. Howell.







Natural reproduction of hemlock under hardwoods — West Point Military Reservation. The growth of the young hemlock has been stimulated by a light thinning.

Photo E. F. Moon.



damage, which seriously checked the growth of the stand, no safe idea of age could be gained from the size of the tree, that the stand basis was adopted. In addition, for the purposes of management, the present stand, rather than age, would seem preferable; and in specific cases, age, current annual growth, etc., could be ascertained as desired.

The type designated as pasture, consists chiefly of old fields and orchards which have grown up to a tangle of gray birch, cedar, alder, maple, etc. In many cases they could be planted to great advantage should the owner so desire.

Agricultural land means land actually tilled or used for pasture.

*Origin.*—Practically the stand over the entire area can be considered as of sprout origin. Scattered clumps of poplars, seeding in on abandoned pastures, or fugitive hemlocks, may prove exceptions, but they are not worth considering.

*Canopy.*—The forest canopy is ragged as a rule. Owing to the frequent clear cutting operations that have been going on for generations and the consequent exposure of the soil to direct insolation, fires, etc., a rather scrubby growth has resulted and a complete canopy is decidedly lacking over the bulk of the area.

*Humus.*—Owing to the lack of sufficient cover and the thin, hot soil, humus is very slight in amount. About one inch would be the average depth.

*Soil Cover.*—The soil cover consists, for the most part, of grass, ferns, blueberry bushes and sweet fern.

*Reproduction.*—Chiefly from sprout. Concerning reproduction from seed, maple and the black oaks are by far the most prominent. Several nice clumps of tulips are to be found that have accidentally seeded in openings, showing what could be done on suitable locations with proper management.

*Per Cent. of Species.*—From the sample plots taken, the following are the per cents. derived:

Chestnut . . . . .	35
Chestnut-oak . . . . .	6
Red oak . . . . .	8

Black oak .....	7
White oak .....	5
Locust .....	2
Hickory .....	8
Tulip .....	3
Maple .....	11
Ash .....	3
Basswood .....	3
Black birch .....	4
Miscellaneous .....	5
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	100%
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*Relation of Type to Situation.*—From the above list it will be seen that chestnut is by far the most important species. On some of the slopes of medium elevation it forms as high as 70 per cent. of the stand. It is most commonly found with the red and white oaks, in the draws and swales. Along the ponds and brooks, basswood, tulip, sycamore, beech and black birch are found, mixed with chestnuts and oaks. Toward the upper slopes chestnut-oak and hickory become prominent, while on the extreme tops the scrub oak forms a dense thicket scarcely breast high.

*Areas.*—The areas in the various types according to yields are as follows:

<i>Type.</i>	<i>Area.</i>	<i>Per Cent.</i>
0-5 cords per acre.....	11,658 acres	38.34
6-10 cords per acre.....	11,564 acres	38.02
11-15 cords per acre.....	1,913 acres	6.30
16-20 cords per acre.....	1,361 acres	4.48
21-25 cords per acre.....	531 acres	1.74
Pasture .....	327 acres	1.07
Agricultural land .....	3,056 acres	10.05
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Total .....	30,410 acres	100.00
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Photo. F. F. Moon.

Clear cutting operation, Bare Rock Mt.



*Stand per Type.*—The estimate of stand is as follows:

<i>Type.</i>	<i>Cords.</i>	<i>Ties.</i>
0- 5 cords .....	34,974 .....	
6-10 cords .....	92,512 .....	
11-15 cords .....	32,956 .....	
16-20 cords .....	24,498	16,332
21-25 cords .....	11,682	10,620
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Total stand .....	196,622	26,952
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*Ownership.*—The question of ownership and character of owners assumes considerable importance in this connection, and the range is wide.

On the one hand, we have large owners who are heartily in sympathy with the forestry movement and, on the other hand, men owning fifty to one hundred acres who make their living by clear cutting for the brick yards.

The holdings range in size from fifty to five thousand acres, and lots of five hundred or a thousand acres are quite common; would say the average was about two hundred and fifty acres.

In this connection, a point is suggested that demands consideration, viz., options and stumpage sales for future consummation.

A real estate company of New York city has options on about 1,000 acres, and one of the leading cordwood operators has recently bought the stumpage on 600 acres, and is now engaged in removing it.

In such cases to follow the letter of the act, and still avoid injustice to parties making contracts before the bill was passed, seems to be a problem requiring delicate handling.

*Assessed Values and Taxes.*—The question of taxation apparently gives no cause for alarm in considering the possibility of management. The assessed value for farm land in the various towns ranges from \$25 to \$50; higher values, of course, are recorded where especially desirable residential sites are concerned. Wood-

lands are assessed at from \$4 to \$8 per acre. From all that could be gathered these values are about one-third of what the owner would expect if the lands were placed on sale. The tax rate averages about twenty-two mills for mountain land.

*Population.*—Within the limits of the reservation the following towns are found: Highland Falls and Fort Montgomery along the river and Forest of Deane, Queensborough, Doodletown and Bailey-town in the back country.

The first, with a population of about three thousand, may be considered a portion of West Point.

Fort Montgomery is the chief shipping point for cordwood cut in this region and also for the Forest of Deane ore. It has a population of a few hundred people. Parties thoroughly acquainted with the region estimate the population in the back country as 250 souls.

The inhabitants, for the most part, seem good, solid people who till their farms in summer and cut and haul cordwood in the winter. There is the usual shiftless element who live from hand to mouth, working when they feel disposed, but, from all appearances, this element is small, though the number of Italians living around Highland Falls and Bog Meadow pond are a menace from the standpoint of fire risk.

*Industries.*—Concerning industries, Highland Falls is purely a residential town, and Fort Montgomery the same.

The Storm King Stone Company, situated below Cornwall, and employing fifty to sixty men, quarries a small amount of gneiss. The Forest of Deane mines has a daily output of about 300 tons of ore of good quality. By all odds the most important industry is, and has been for generations, the cordwood business.

*Markets.*—According to the figures furnished by an authority on brick manufacture there is turned out annually about 600,000,000 brick in the region from Newburgh to Haverstraw, of which 40 per cent. is said to be burned with wood, or 240,000,000. On the basis of 6,000 brick to one cord of wood the theoretical cordwood consumption for this region would be in the neighborhood of 40,000





Photo. F. E. Moon.

**Fire-killed Chestnuts Sprouting from the roots.**



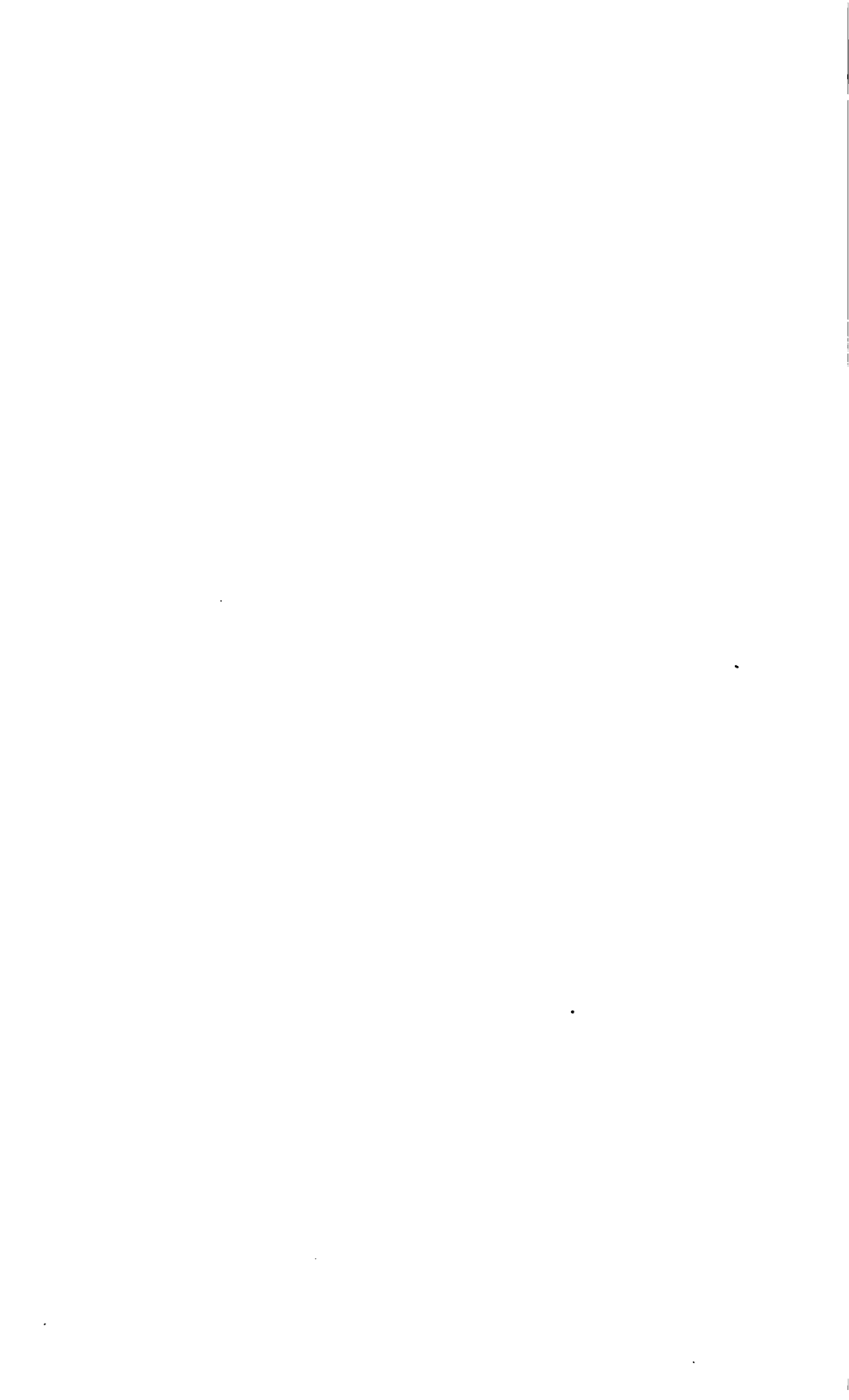




Photo F. C. Moon.

Stand of Pure Chestnut sprouts; many of these are dying at tops, and should be cut.





Photo. F. F. Moon.

Fire Damaged Stand, Needing Thinning — Storm King Clove





cords per year. From the present appearance of the wood market this estimate would seem three or four times too high.

A large landowner in the region had a five-year's contract with a brick manufacturer for 7,000 cords per annum, but his superintendent reports that the buyer is no longer calling for shipments. In addition there are several hundred cords of wood on the dock and in the woods going begging at \$4 per cord. The total production for this region is estimated at 10,000 cords per annum.

The present price of cordwood ranges from \$3.50 F. O. B. cars at Arden to \$4.25 F. O. B. dock at Fort Montgomery, while in 1907, before the business depression, the average price was about \$5 per cord.

The cost of the various processes in the marketing of cordwood is as follows:

	Per cord.
Stumpage . . . . .	\$0 75 to \$1 00
(Marking for thinnings, 10c.)	
Cutting and stacking . . . . .	* 75 to 1 50
Hauling . . . . .	1 00 to 1 50
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Total . . . . .	\$2 50 to \$4 00
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Wages, day's work . . . . .	\$1 50 to \$2 00
Teams per day . . . . .	4 50 to 5 00
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From the above figures it can be seen that in regions difficult of access there is no profit at \$4 a cord, and the sole advantage is the daily wage and the fact that teams are kept busy during the winter months.

*Transportation.*—The transportation facilities are remarkably good, the West Shore railroad running along the river on the east and the main line of the Erie coming up as far as Newburgh Junction; and from there the Short Line continues to Newburgh.

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\* \$0.75 clear cutting, \$1.50 thinning.

The maximum distance between railroads is about nine miles, with a down-hill haul in either direction. In addition the Hudson furnishes an opportunity for cheap water transportation up or down the river.

*Roads.*— Besides the seventy-five or eighty miles of roads worked regularly there is a perfect labyrinth of old wood roads and highways no longer used, which would total at least 200 miles more. The latter are, in many cases, badly overgrown and washed. With a small expenditure the most important could be cleared out and would serve both as fire lines and means of communication.

*Past Management.*— As has been intimated before, for generations it has been the custom to clear cut the woodland for brick yard fuel, and so blindly has this custom been followed that it is no uncommon sight to see areas which were clear cut at the age of fifteen years, the sprouts being no thicker at the stump than a man's wrist.

While authorities differ concerning the number of times a stand will reproduce itself from the stump, it appears to be the unanimous opinion that such a method, if long continued, produces wood of decidedly inferior quality.

This is tacitly admitted by those best acquainted with the condition of the woodland in this region. Woodmen will say, "The chestnut around here is a decidedly inferior tree. It is short lived and apt to die in the top, dozey, etc."

In addition, fires have been regarded as a necessary evil, if an evil at all; and their effect, even if the stand is not killed, is most marked. One striking instance of the effect of fire in checking growth was found. A certain tract of timber is located on a hillside of fair soil quality, which a wood dealer of the neighborhood said had been cut clear forty-five years ago, and he estimated the present stand at twelve to fourteen cords per acre. He stated that the tract had been burned over quite frequently and that there had been a particularly bad fire seven years ago.

On investigation the sprouts had a core of fair growth, but the last six rings were so fine as to be scarcely discernible.



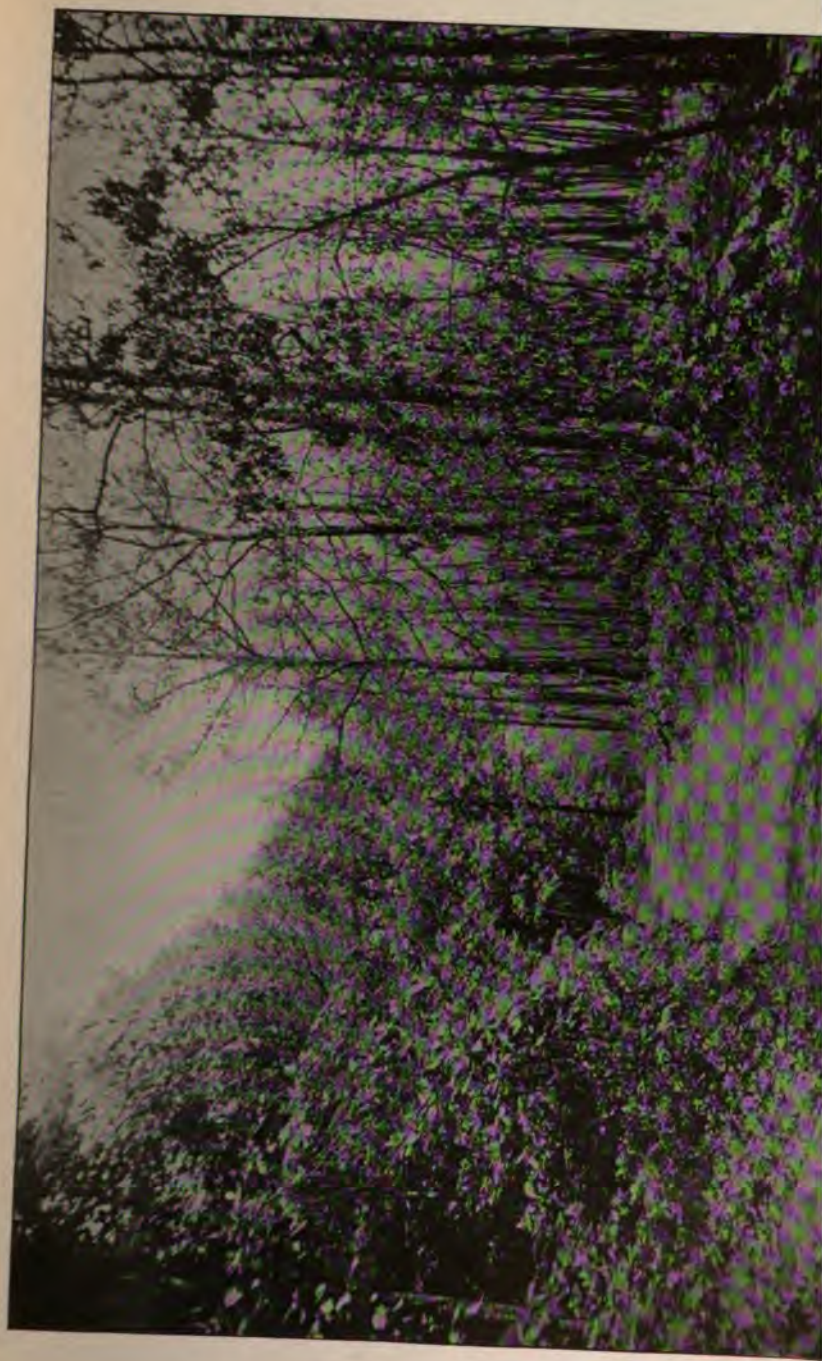


Photo F. F. Moon.

A stand of fire-damaged timber—White Horse Mountain. Note swollen butts. The average annual growth is about one-third what it should be.







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As a result of repeated clear cuttings and fires the growing capacity of the land has been seriously impaired. Would estimate the average mean annual growth for the area at about one-half cord per acre per annum.

There are within this area two examples of forestry methods in practice. The first is on the West Point Military Reservation, where for the last six years under technical supervision a systematic system of thinning has been carried on. The other is on the estate of E. H. Harriman, a small portion of whose land lies within the boundary. In both cases, the aesthetic idea is paramount, rather than that of raising timber for profit.

The woods foreman in charge at West Point says his plan is to remove the dead and suppressed trees and thus to improve the stand without any especial effort to increase the desirable species. Trees with large crowns are also left, as their appearance counterbalances the extra room they take up. Areas along the road are left untouched as far as thinnings are concerned. Cleanings, that is, the removal of scrubby undergrowth, are resorted to. From now on they will remove a chestnut whenever another tree will take its place, as the chestnut disease makes the future of this tree look dubious.

On the Harriman estate the superintendent stated that much the same methods were being used; along the roads cleanings only, in the more remote portions of the woodland, improvement thinnings, where seven to ten cords per acre were taken out. Poplar, sassafras and chestnut (owing to disease) are especially discriminated against. Maple and tulip are favored.

*Damage.*—Numerous spots are found where fire, sweeping over the hills, has killed the sprouts. Chestnut seems especially susceptible.

A tract of 100 acres of fine young chestnut poles was found which had been killed outright by fire seven years ago. These poles, at the size when killed, were fit only for cordwood; but in a few years more ties and telephone poles could have been secured, which would at least have quadrupled the value of the yield. Instances

where fire has seriously checked the growth of young sprouts are innumerable.

The sentiment concerning the amount of damage done by fires is rather lax. Some allow fires to burn regardless. Others fight them only when their own land is in peril, and a very few are eager to keep fires out altogether.

From all accounts the railroads give very little help toward the prevention of fires.

*Fungus.*—By far the most serious fungus disease to be found in this region is the chestnut bark disease, *Diaporthe parastica*. This disease, advancing from New York city in all directions, has reached the Highlands and is found more especially in the southern and southeasterly portion of the reservation, say, from Bog Meadow pond, south. As yet the damage done has been comparatively slight, but the rapid spread of the disease and the virulence of its attacks around New York city and in southwestern Connecticut make the situation appear decidedly grave, especially when the prominence of the chestnut in this region is considered. As yet not more than 1 to 2 per cent. are infected and a still smaller quantity killed.

*White Pine Blight.*—The white pine blight is also-present and at the present time constitutes a menace to the seedlings planted on the West Point reservation. Various other diseases are to be found, but the two above are by far the most serious.

*Insects.*—Elms are somewhat bothered by the beetles and some of the black oaks seem infested with leaf-eating insects, but in neither case is the damage appreciable.

In spite of the numbers of black locusts found on the hillsides and along the road, the locust borer seems to be practically absent.

#### CONCLUSIONS.

Concerning the possibilities of this proposition, its advantages seem to be as follows:

1. About 85 per cent. of this area is true forest soil and will probably never be used for anything but the raising of timber or for country estates.



Looking west from Bear Mt., showing extent of wooded area.

Photo. W. T. Howell.









Photo. W. T. Howell.



2. Transportation facilities and the proximity to cities should make complete utilization and good financial returns possible.

3. Present assessed values and the tax rate make rotations of fair length possible.

4. The natural beauty and the historical associations of this region make it a center of considerable interest to travelers, and an example of forestry in this region would thus have a stimulating effect educationally.

The chief disadvantage is as follows:

The State, owning no land, is practically a "tenant by courtesy," and if the local people should decide later that State regulation was not desirable, support might be withdrawn.

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## APPENDIX.

### STATEMENT OF COMMISSIONER WHIPPLE.

At the meeting at Highland Falls, September 10th, Commissioner Whipple issued the following statement:

1. The Commission is willing and eager to carry out the purposes of the law, chapter 463, Laws of 1909, as far as it can do so, in justice to the private parties interested, and without jeopardizing the greater interests which concern the taxpayers and residents of the whole State.

2. To this end the Commissioner is ready and willing to organize and direct a fire organization, with the assistance and co-operation of residents and property owners, in order to stamp out, if possible, the fire evil within this area.

3. The forester already appointed under the law will be at the call of the owners of forest property in the reservation, and will advise and assist any one desirous of improving his woodland.

4. Gifts of land or funds to purchase land will be welcomed by the Commissioner, not only as a measure of interest in the objects of this bill, but also as opening the way to the simplest and most complete attainment of its objects.

5. Concerning the purchase of land by the State, the Commission feels that the Adirondack and Catskill Preserves are of the utmost importance to the State as a whole from an economic and from every other standpoint, and that the extension of those preserves should not be interfered with by any other enterprise of a similar nature.

6. If those interested in this reservation can secure appropriations for the purchase of land within the reservation, the Commission will be glad to administer and improve such lands according to the methods outlined in the act.

Further, the Commissioner said: "As far as the practice of forestry in the Highlands is concerned, many points are in its favor, viz.: The large area suitable for the growth of timber only, the excellent transportation facilities, the proximity to markets, character of ownership, tax rates, etc., make forestry of a fair degree of intensiveness practicable; the question of success in regulating private holdings depends upon the measure of your co-operation.

"Forestry may be defined as the art of raising a crop of timber with the greatest possible profit (and, I might add, clear cutting is a well-recognized forestry method, a fact that some of you may have overlooked). So far the aim of the forester and the private owner who wants his rocky hillside to yield as much revenue as possible are identical; but the time element must be reckoned with,

"From the preliminary examination that we have made, it would appear to the Department that railroad ties and telephone poles rather than cordwood should be the crop aimed at, with a probable rotation of forty-five to fifty years. An owner in straitened circumstances might consider that a revenue of \$15 per acre now for a cordwood crop would be preferable to, say, \$75 per acre twenty years hence, when ties and poles could be obtained, and on the just and fair solution of this problem hinges the question of success in State regulation of private lands.

"Little has been done in this country along the lines of State regulation, and the Commission would be glad to see New York State take the lead; but the work must be gone about carefully and methodically and with justice to all."





## SPECIES NATIVE TO THE RESERVATION.

*Conifers.*

White pine .....	<i>Pinus strobus</i>
Pitch pine .....	<i>Pinus virginiana</i>
Red pine.....	<i>Pinus resinosa</i>
Hemlock .....	<i>Tsuga canadensis</i>
Red cedar .....	<i>Juniperus virginiana</i>

*Hardwoods.*

Butternut .....	<i>Juglans cinerea</i>
Walnut .....	<i>Juglans nigra</i>
Shagbark .....	<i>Hicoria ovata</i>
Mockernut .....	<i>Hicoria alba</i>
Pignut .....	<i>Hicoria glabra</i>
Trembling aspen .....	<i>Populus tremuloides</i>
Large tooth aspen.....	<i>Populus grandidentata</i>
White willow .....	<i>Salix alba</i>
Weeping willow .....	<i>Salix babylonica</i>
Blue beech .....	<i>Carpinus caroliniana</i>
Hornbeam .....	<i>Ostrya virginiana</i>
Black birch .....	<i>Betula lenta</i>
River birch .....	<i>Betula nigra</i>
Gray birch .....	<i>Betula populifolia</i>
Beech .....	<i>Fagus americana</i>
Chestnut .....	<i>Castanea dentata</i>
Red oak .....	<i>Quercus rubra</i>
Black oak .....	<i>Quercus velutina</i>
Scrub oak .....	<i>Quercus nana</i>
White oak .....	<i>Quercus alba</i>
Chestnut oak .....	<i>Quercus prinus</i>
White elm .....	<i>Ulmus americana</i>
Rock elm .....	<i>Ulmus thomasi</i>
Slippery elm .....	<i>Ulmus fulva</i>
Hackberry .....	<i>Celtis occidentalis</i>
Red mulberry .....	<i>Morus rubra</i>

Tulip tree .....	Liriodendron tulipifera
Sassafras .....	Sassafras sassafras
Sycamore .....	Platanus occidentalis
Bird cherry .....	Prunus pennsylvanica
Wild black cherry.....	Prunus serotina
Honey locust .....	Gleditsia triacanthus
Black locust .....	Robinia pseudacacia
Clammy locust .....	Robinia viscosa
Striped maple .....	Acer pennsylvanicum
Sugar maple .....	Acer saccharum
Silver maple .....	Acer saccharinum
Red maple .....	Acer rubrum
Basswood .....	Tilia americanam
Pepperidge .....	Nyssa sylvatica
Dogwood .....	Cornus florida
Black ash .....	Fraxinus nigra
White ash .....	Fraxinus americana

#### SUGGESTIONS FOR WOODLAND MANAGEMENT IN THE HIGHLANDS.

*Present Condition.*—As has been suggested in the preliminary report, the greater part of the woodland in this region has become very much run down, owing to the custom of clear cutting every twenty-five to thirty years, which operation is usually followed by fire.

As a result of this treatment, the original mixed forest in which pine and hemlock were present in considerable proportion has become hardwood almost entirely, with inferior species predominating.

While the clear cutting method is recognized by the forester as being the best way to handle certain types of woodland, *e. g.*, pure chestnut for ties and poles, maple swamps for cordwood, etc., it should not be used too many times in succession for the following reasons:

First.—It tends to exhaust the soil by reason of the large number of sprouts sent up by each stump.

Each sprout, and they vary in number from several to scores,



makes its demand on the soil for mineral and nitrogenous foods and thus the combined demand is far in excess of that made by the one parent stump.

Besides, as the leaves and twigs contain the bulk of the mineral salts found in a whole tree, it can be seen how, aside from numbers, the bushy young sprouts tend to exhaust the soil.

Second.—It is generally recognized that to maintain the greatest possible production, forest soil must be protected from the drying effect of the sun.

On many of the slopes in the Highlands the soil is but a few inches deep or may consist of small pockets of earth which have collected between the outcropping rocks.

When soil of this nature is exposed to the direct rays of the sun, all leaf mold is consumed, the thin soil becomes baked, and a thick growth of weeds springs up which takes foods from the soil that should go to the tree and tends to choke out any young seedlings that would otherwise get started.

Third.—In addition, clear cutting by greatly increasing the amount of brush adds to the risk of fires and to their severity, and since inferior species, such as black and chestnut oak, are more resistant and will stand a fire that will kill better trees, like chestnut, tulip and ash, the mixture tends to deteriorate.

The foregoing reasons will make it clear why the woodland in this region is scrubby and the growth is so poor. The next question is, how can this condition be improved so as to make every acre unsuitable for agriculture or pasture yield the most revenue.

#### METHODS OF REGENERATION.

Three different methods can be outlined, depending on the condition of the stand and the means of the owners.

First. *Planting*.—On badly damaged sites the best plan would be to clear cut and plant with conifers which make far less demand on the soil for food and moisture than do hardwoods and consequently can thrive on sites where hardwoods would be scrubby.

In this method advantage could be taken of the future sprouts

for side shading as no more seedlings would have to be planted than would make a full crop at maturity.

This would involve an expenditure of from \$8 to \$12 per acre, depending on species chosen, work necessary to prepare site, number of plants used, etc.

Second. *Underplanting in Spots*.— This could be done where it is desired to introduce a mixture of soft woods in openings made by thinnings, and as before, sprouts and seedlings already started could be used to side shade the young trees planted. The cost would run from \$2 to \$6 per acre.

Third. *Improvement Thinning*.— The third method would be the one applicable to woodland whose owner wished to improve the mixture without tying up any money in his land.

The plan in this case would be to thin the stand as soon as the size of the sprouts makes it possible to use them as fuel.

In this thinning inferior species are cut out, groups containing a large number of sprouts thinned down to the two or three best, and crooked and defective trees removed. Thus light and ground room are provided for the trees to form the final crop, and much straighter and better timber will be produced and the growth will be much more rapid.

In addition, when the trees mature the seed that falls will be of the selected species and gradually a new stand of seedling origin can be built up.

This method requires no investment of capital but merely the exercising of a little care in the thinning.

#### FIRES.

It goes without saying that the foregoing methods, or any method of tending woodland, in order to be successful, demands that fires must be kept out.

Woodland owners should realize that whether or not the sprouts are killed, the damage done by a forest fire is very great, as the fire seriously checks the growth, burns up the leaf mold and half rotted twigs which should serve as plant food, and renders the soil less capable of holding moisture and mineral salts in solution.

In forests of sprout origin the effect of fires is worse than in seedling stands, as a slight ground fire may cause a punky stump to smoulder for days, killing all of the sprouts which sprang from it and thus greatly reducing the final yield.

When owners of woodland and the public in general come to realize what an enormous loss a forest fire means, more care will be exercised and the yield from our woodland will be greatly increased.

Respectfully submitted,

F. F. MOON,

*Forester.*

HIGHLAND FALLS, N. Y., *December 23, 1909.*

## Report on Reforesting Operations.

By C. R. PETTIS, State Forester.

Hon. JAMES S. WHIPPLE, *Forest, Fish and Game Commissioner:*

SIR.—The work of this division of the Forestry Department has doubled during the year. We are now operating five large nurseries, reforesting State land, advising private landowners; and have, during the year, supplied large quantities of planting stock to private owners, and carried on experimental work.

### TREE DISTRIBUTION.

This year was the second in which this Commission sold trees to private landowners for reforesting purposes, and the amount sold indicates the demand and the possibilities of reforesting. In 1908, seven applicants purchased 25,100 trees, while in 1909, 179 persons bought 1,005,325 trees and half as many more could have been sold if our supply had permitted. The following tabulation indicates the parties and counties to which trees were sent, also the quantity:

#### SUMMARY OF DISTRIBUTION BY COUNTIES.

##### *Albany County.*

F. B. Gilbert.....	4,000
G. C. Leonard.....	2,000
Dr. H. Van Rensselaer.....	2,000
John A. Schairer.....	1,500
W. L. L. Peltz.....	3,000
Academy Sacred Heart.....	2,150

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14,650

##### *Allegany County.*

Frank Sullivan Smith.....	2,000
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##### *Broome County.*

Binghamton State Hospital.....	3,000
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*Cattaraugus County.*

B. W. Sibley.....	1,000	
State Nursery .....	80	
		<hr/>
		1,080

*Chautauqua County.*

G. R. Butts.....	700	
Frank Merz .....	200	
Hon. W. B. Hooker.....	6,000	
Hon. A. F. Allen.....	250	
		<hr/>
		7,150

*Chemung County.*

Dr. A. W. Booth.....	3,000	
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*Chenango County.*

Lucius Newton .....	4,000	
Bert Lord .....	1,000	
C. A. Phelps.....	2,000	
R. P. Kutschback.....	1,000	
		<hr/>
		8,000

*Clinton County.*

J. B. Riley.....	5,000	
G. D. Dare.....	2,000	
W. H. Miner.....	4,000	
		<hr/>
		11,000

*Columbia County.*

J. V. N. Phillip.....	4,000	
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*Delaware County.*

State Fish Hatchery.....	60,000	
R. S. Ives.....	5,000	
John Adams .....	500	
E. E. Brant.....	1,000	
J. E. Feake.....	1,575	
J. C. Wilson.....	500	
J. F. Foreman.....	2,000	
A. H. Simpson.....	2,000	

J. Q. Barlow.....	1,000
A. Yapple .....	1,000
Thos. Rich .....	1,000
John G. Blish.....	1,000

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76,575
*Dutchess County.*

P. N. Paine.....	1,000
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*Eric County.*

Julius Goettelman .....	250
Hon. L. W. Marcus.....	2,000

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2,250
*Essex County.*

Finch, Pruyn & Co.....	18,000
M. N. Baker.....	6,000
D. G. McGrew.....	10,000
John B. Burnham.....	30,000
Forest, Fish and Game Commission.....	30,000
I. E. Featherston.....	5,000

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99,000
*Franklin County.*

Thomas Blagden .....	3,000
Hon. H. H. Hawley.....	4,000
Joseph Smith .....	1,000
Loon Lake Hotel Co.....	2,500
International Paper Co.....	20,000
J. R. Sheffield.....	2,000
Reception Hospital .....	500
J. O. Ballard.....	800
Dr. D. H. Dalphin.....	1,000
W. D. Warner.....	200
S. M. Colgate.....	1,600

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36,600
*Fulton County.*

C. J. Peters.....	3,500
Warren Miller .....	20,000

John Mussey .....	5,000	
Gloversville Water Works.....	20,000	
Jeremiah Wood .....	10,000	
C. W. & J. A. Heacock.....	2,000	
Holden Lumber Co.....	2,000	
Z. B. Whitney.....	1,000	
D. A. Hays.....	4,000	
	<hr/>	67,500

*Greene County.*

A. J. Morse.....	1,000	
M. C. Ballard.....	750	
J. B. Carey.....	1,000	
	<hr/>	2,750

*Hamilton County.*

International Paper Co.....	10,000	
R. B. Nichols.....	2,000	
E. H. Johnson.....	10,000	
John A. Cole.....	10,000	
W. E. Brooks .....	1,000	
	<hr/>	33,000

*Herkimer County.*

C. B. Gray.....	2,000	
M. E. Hastings.....	100	
D. B. Sperry.....	5,000	
Northwood Fishing Club.....	1,000	
J. H. Watson.....	1,000	
	<hr/>	9,100

*Lewis County.*

Diana Paper Co.....	10,000	
Port Lyden Electric Light & Power Co.....	1,000	
J. L. Seymour.....	1,000	
Hon. Theodore Basselin.....	6,000	
	<hr/>	18,000

*Livingston County.*

Bureau of Water, City of Rochester.....	20,000	
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*Madison County.*

D. E. Darrow.....	1,250
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*Monroe County.*

Hon. H. H. Widener.....	50
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*Montgomery County.*

G. W. Potter .....	1,000
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*Nassau County.*

St. John's Protectory.....	900
C. H. Mackay Estate.....	65,500
	<hr/>
	66,400

*Oneida County.*

Hon. Elihu Root.....	31,000
J. S. Baker.....	4,000
John Bliven .....	1,000
J. J. Russell.....	2,000
Q. McAdam .....	2,400
T. W. Parkinson.....	2,000
H. H. Wicks.....	1,000
C. E. Whitcher.....	500
A. A. Heckert.....	1,000
Dr. C. T. Guillane.....	2,000
H. J. Cookingham.....	3,000
J. T. Durham.....	300
A. D. H. Kelsey.....	500
H. F. Simmons.....	500
	<hr/>
	51,800

*Ontario County.*

J. V. Salisbury & Son.....	3,000
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*Orange County.*

C. B. Hill.....	3,000
Hon. J. W. Wilkins.....	100
	<hr/>
	3,100



*Oswego County.*

Great Bear Spring Co.....	209,700
M. N. Wadsworth.....	3,000
Blount Lumber Co.....	11,000
G. R. & A. T. Blount.....	7,000

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 230,700
*Otsego County.*

W. C. Johnson.....	60,000
N. H. Briggs & Son.....	3,000
Ira Mowery .....	100
F. E. Golden.....	200
A. B. Cox.....	1,000
M. E. Baldwin.....	10,000

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 74,300
*Putnam County.*

A. A. Healey.....	600
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*Rensselaer County.*

Arthur Cowee .....	16,500
Robert Olcott .....	3,500
E. W. Mastin.....	1,000
Dr. H. J. Lipes.....	500

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 21,500
*Rockland County.*

H. M. Kennedy.....	2,000
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*St. Lawrence County.*

F. A. Cutting.....	15,000
International Paper Co.....	10,000
Hon. E. A. Merritt, Jr.....	45,000
P. X. Blake.....	2,000
M. V. B. Ives.....	7,000

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 79,000
*Saratoga County.*

Union Bag and Paper Co.....	11,000
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*Schenectady County.*

F. C. Sauter.....	1,000
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*Schoharie County.*

J. D. Frederick.....	2,000
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*Schuyler County.*

Amer. Scenic and Historical Preservation	
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Society . . . . .	1,450
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Hon. W. E. Leffingwell.....	2,400
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3,850

*Seneca County.*

Willard State Hospital.....	1,500
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*Steuben County.*

J. L. Miller . . . . .	1,200
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J. O. Seabring.....	4,000
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Prof. C. K. Robard.....	1,000
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6,200

*Suffolk County.*

T. H. Bean . . . . .	3,000
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Hon. T. M. Cullen.....	2,000
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T. M. Osborne.....	1,000
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Brooklyn Home for Blind, Crippled and De-	
fective Children . . . . .	900

St. Joseph's Convent.....	900
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Augustus Eitzen . . . . .	1,000
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E. M. & W. Ferguson.....	2,000
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10,800

*Sullivan County.*

C. B. Going.....	3,000
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*Tioga County.*

A. G. DuBois . . . . .	7,200
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A. W. Booth.....	4,000
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11,200

*Ulster County.*

Roswell Coles .....	2,000	
B. Frank Wood.....	1,000	
	<hr/>	3,000

*Warren County.*

B. G. Higley .....	1,000	
D. Hurley .....	3,000	
W. H. Faxon.....	5,000	
G. M. Mead.....	3,000	
H. P. King.....	2,000	
C. H. Peddrick, Jr.....	10,000	
	<hr/>	24,000

*Washington County.*

Spring Brook Water Co.....	8,000	
Bossom Mfg. Co.....	24,000	
	<hr/>	32,000

*Wayne County.*

Addison Weed .....		3,000
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*Westchester County.*

M. P. Slade.....	1,000	
G. Hennig .....	1,000	
S. Bonsal .....	2,000	
C. R. Agnew.....	4,000	
Capt. John F. O'Ryan.....	2,000	
R. Vander Emde .....	2,000	
C. W. Eckhardt.....	3,000	
B. W. Morris.....	2,000	
G. V. Mullan.....	1,000	
	<hr/>	18,000

*Wyoming County.*

Hon. F. C. Stevens.....		10,000
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*Yates County.*

Mrs. Edith W. Lynn .....	500
Total . . . . .	1,095,405

In order to indicate more clearly what portions of the State are most active in this work, the accompanying map has been prepared.

The following table shows the quantity and species of trees which were shipped during the year to private parties; also the amount planted on State land.

Summary of 1909, Tree Distribution

PLANTED BY	WHITE PINE		SCOTCH PINE		Red pine trans- plants	Bull pine trans- plants	Norway spruce trans- plants	Larch trans- plants	Total	Selling price
	Seed- lings	Trans- plants	Seed- lings	Trans- plants						
Private parties.....	208,850	451,525	55,250	134,625	6,350	15,960	113,765	19,000	1,005,325	\$3,575 57
State.....	50,000	5,000	.....	7,010	13,010	5,050	10,010	.....	90,080	268 67
Total.....	258,850	456,525	55,250	141,635	19,360	21,010	123,775	19,000	1,095,405	\$3,844 24

In order to secure reliable information in regard to results of the planting by private land owners, the following blank was sent to each party supplied with trees and a report was asked in accordance with the agreement they signed when the trees were sold:

..... N. Y., ....

*Forest, Fish and Game Commission, Albany, N. Y.:*

GENTLEMEN.—I make the following report in regard to reforesting with trees purchased from you and planted during the spring of 1909:

Quantity received .....

Condition of trees when received.....

Date of planting.....

Number of acres planted.....

Cost of planting per acre including trees.....

Approximate number living at this time.....

Average height growth made this season.....

What is your opinion of reforesting?.....

.....

Have you any suggestions to offer whereby the work can be facilitated? . . . . .

.....

.....

Do you desire to purchase more trees for next year's planting?....

About how much reforesting do you intend to do?.....

Do you know of other reforesting in your vicinity and if so, please give us the names of parties and addresses.....

.....

What is your best estimate of the amount of land in your town that ought to be reforested?.....

Remarks.

Signed.....

P. O.....

The information received from this source has been tabulated in the following table:

## Summary of 1909 Tree Distribution \*

Application number.	COUNTY WHERE PLANTED	Total trees planted	Acres planted	Per cent. living	Cost of planting per acre, including trees	ion of reforestation	Estimated acres of land in town that ought to be planted
1	Franklin	4,000	4	90	\$6 50	Favorable	100
2	Fulton	20,000	29	95		Excellent	
3	Wyoming	10,000					
4	Otsego	100		80		Favorable	1,000
5	Essex	10,000	11	95	8 75	Excellent	
6	Essex	10,000	11	95	8 75	Excellent	
7	Hamilton	2,000	2	98	10 00	Excellent	3,000
8	Fulton	10,000	12	90	8 00	Excellent	1/2 of town
9	Sullivan	3,000	2 1/2	90	8 00	Excellent	25 to 50%
10	Nassau	61,500					
11	Hamilton	10,000	4	95	8 00	Excellent	2,000
12	Westchester	4,000					
13	Oneida	1,000	1	98	12 00	Excellent	
14	Oswego	3,000	3	98	7 50	Excellent	500
15	Oswego	170,700	160	85	14 00	Excellent	25%
16	Essex	10,000	11	95	8 75	Excellent	
17	Chautauqua	700	1	95	7 00	Excellent	10%
18	Fulton	2,000	2	100	13 00	Good	75%
19	Westchester	2,000	3				
20	Oneida	4,000		95			10,000
21	Cattaraugus	1,000	1	98	7 00	Favorable	
22	St. Lawrence	45,000					
23	Oneida	1,000	1	99	15 00	Favorable	1,000
24	Westchester	2,000	2	99		Favorable	
25	Ontario	3,000	2 1/2	90	12 00	Excellent	2,000
26	Clinton	5,000	6	90	7 00	Excellent	1,000
27	Oneida	500	1 1/2	50	10 00	Necessity	10%
28	Albany	2,000	1	85	14 50	Necessity	4,000
29	Albany	2,000	2	95	7 00	Favorable	
30	Rockland	2,000	1 1/2	98	10 00	Favorable	
31	Albany	4,000	10	98	3 00	Favorable	
32	Oneida	2,400					
33	Otsego	60,000	50	98	10 80	Favorable	4,000
34	Madison	1,250	2	95	7 50	Favorable	100
35	Herkimer	100		96			2,000
36	Suffolk	1,000		75			
37	Herkimer†						
38	Oneida	1,000	1	98	6 00		
39	Otsego	3,000	4 1/2	98	6 00		100
40	Herkimer	2,000	2	98	10 00		500
41	Oneida	2,000					
42	Orange	3,000	2 1/2	70		Favorable	
43	St. Lawrence	2,000	2	95	12 00	Favorable	1,000
44	Cattaraugus†						
45	Franklin	1,000					
46	Rockland†						
47	Ulster	2,000	1 1/2	98	15 00	Necessary	
48	Oneida	3,000	4	97	12 00	Desirable	
49	Franklin	2,000	2	98	8 00	Favorable	50%
50	Greene	1,000	1	60	8 00		
51	St. Lawrence†						
52	Albany	1,500	2	90			
53	Suffolk	2,000	3	70	9 00	Very good	
54	St. Lawrence	7,000	8	97	10 00	Necessary	
55	Seneca	1,500					
56	Westchester	3,000	3	70		Favorable	
57	Oswego	11,000	10	90	10 00	Favorable	
58	Hamilton	10,000	6	99	16 00	Profitable	2,000
59	Washington	5,000	5	90	10 00	Necessity	1,000
60	Orange	100					
61	Essex	32,000	25	90	11 00	Necessity	4,000
62	Cattaraugus	80		90			
63	Montgomery	1,000	1	90	10 35	Desirable	Large
64	Delaware	2,100	1 1/2	90	8 25	Desirable	
65	Schenectady	1,000					
66	Delaware	2,000	1 1/2	85	12 00	Desirable	1,500
67	Fulton	1,000	1 1/2	98	9 00	Profitable	1,000

\* Wherever blanks appear no report had been received when report was prepared.

† Canceled at applicant's request.

‡ Canceled for non-payment.

## Summary of 1909 Tree Distribution \*— (Continued).

Application number	COUNTY WHERE PLANTED	Total trees planted	Acres planted	Per cent. living	Cost of planting per acre, including trees	Opinion of reforestation	Estimated acres of land in town that ought to be planted
68	Oswego.....	7,000	8	90	\$10 00	Favorable.....	.....
69	St. Lawrence.....	15,000	.....	95	.....	Necessity.....	.....
70	Oswego.....	10,000	9	85	14 00	Necessity.....	.....
71	Hamilton.....	10,000	9	95	13 00	Favorable.....	10,000
72	Franklin.....	10,000	12	98	15 01	Investment.....	16,000
73	St. Lawrence.....	10,000	13	90	8 50	Necessity.....	5,000
74	Franklin.....	10,000	10	90	14 55	Favorable.....	1,000
75	Monroe.....	50	.....	80	.....	.....	.....
76	Delaware.....	1,000	1	99	10 50	Necessity.....	5,000
77	Chenango.....	1,000	1	70	8 00	Necessity.....	4,000
78	St. Lawrence.....	10,000	10	90	22 50	Favorable.....	5,000
79	Essex.....	6,000	3	80	12 00	Desirable.....	500
80	Franklin.....	2,000	.....	.....	.....	.....	.....
81	Warren.....	5,000	17	80	4 25	Necessity.....	10%
82	Yates.....	500	1	80	5 00	Desirable.....	Much.
83	Delaware.....	500	1	50	8 00	Favorable.....	5,000
84	Greene.....	750	1	90	8 50	Necessity.....	.....
85	Washington.....	3,000	.....	90	10 00	Necessity.....	1,000
86	Lewis.....	1,000	1	95	12 00	Investment.....	60%
87	Albany.....	3,000	3	95	7 50	Favorable.....	500
88	Rensselaer.....	1,000	.....	.....	.....	.....	.....
89	Westchester.....	1,000	1	92	15 00	.....	.....
90	Fulton.....	2,000	2	95	10 50	Favorable.....	.....
91	Oneida.....	.....	.....	.....	.....	.....	.....
92	Saratoga.....	10,000	.....	.....	.....	.....	.....
93	Tioga.....	4,000	.....	.....	.....	.....	.....
94	Westchester.....	2,000	2	95	10 50	Necessity.....	400
95	Warren.....	3,000	3	90	5 75	Favorable.....	5,000
96	Chemung.....	3,000	.....	.....	.....	.....	.....
97	Oneida.....	2,000	2	98	6 75	Excellent.....	Much.
98	Delaware.....	1,000	1	70	.....	Excellent.....	2,000
99	Delaware.....	5,000	4	85	7 00	Excellent.....	.....
100	Madison.....	Refused	.....	.....	.....	.....	.....
101	Greene.....	1,000	3	60	4 00	Profitable.....	.....
102	Chenango.....	2,000	2	80	9 00	Necessity.....	25%
103	Delaware.....	60,000	35	85	.....	Necessity.....	1,000
104	Chautauqua.....	200	.....	75	.....	Necessity.....	.....
105	Warren.....	2,000	1	95	10 46	Necessity.....	5,000
106	Clinton.....	2,000	3	80	6 75	Favorable.....	400
107	Chenango.....	4,000	6	80	5 00	Necessity.....	1,000
108	Herkimer.....	5,000	3	.....	10 00	Favorable.....	5,000
109	Wayne.....	3,000	2	60	7 00	Favorable.....	300
110	Saratoga.....	1,000	.....	.....	.....	.....	.....
111	Oneida.....	300	.....	70	5 00	Favorable.....	500
112	Oneida.....	31,000	.....	.....	.....	.....	.....
113	Dutchess.....	1,000	1	40	.....	.....	.....
114	Clinton.....	4,000	.....	.....	.....	.....	.....
115	Suffolk.....	1,000	.....	.....	.....	.....	.....
116	Westchester.....	1,000	.....	.....	.....	.....	.....
117	Lewis.....	1,000	1	90	7 50	Favorable.....	Much.
118	Oneida.....	2,000	2	98	7 00	Favorable.....	Much.
119	Oneida.....	500	1	90	18 00	Favorable.....	1,500
120	Otsego.....	200	1	95	.....	Favorable.....	400
121	Livingston and Ontario.....	20,000	8	75	15 00	Very favorable.....	.....
122	Rensselaer.....	3,500	3	.....	.....	.....	.....
123	Steuben.....	1,200	.....	.....	.....	.....	.....
124	Steuben.....	4,000	.....	.....	.....	.....	.....
125	Fulton.....	5,000	4	95	6 00	Investment.....	4,000
126	Suffolk.....	3,000	.....	.....	.....	Favorable.....	.....
127	Oneida.....	500	1	95	10 00	Favorable.....	100
128	Schoharie.....	2,000	.....	.....	.....	.....	.....
129	Steuben.....	1,000	1	95	.....	Necessity.....	5,000
130	Franklin.....	500	1	95	14 00	Favorable.....	.....
131	Westchester.....	2,000	2	75	10 50	Necessity.....	5,000
132	Westchester.....	Canceled	.....	.....	.....	.....	.....
133	Yates.....	Canceled	.....	.....	.....	.....	.....
134	Otsego.....	1,000	1	90	.....	Favorable.....	25%
135	Rensselaer.....	10,000	.....	.....	.....	.....	.....

† Canceled at applicant's request.



## Summary of 1909 Tree Distribution\* — (Concluded).

Application number	COUNTY WHERE PLANTED	Total trees planted	Acres planted	Per cent. living	Cost of planting per acre, including trees	Opinion of reforestation	Estimated acres of land in town that ought to be planted
136	Fulton	20,000	20	99	5 00	Investment	
137	Warren	3,000	3	98	9 00	Favorable	4,000
138	Fulton	3,500	3	95	8 80	Investment	7,000
139	Franklin	200		50			
140	Schuyler						
141	Broome	3,000	2½	85	6 50	Desirable	3,000
142	Delaware	1,000					
143	Erie	250	½	50		Favorable	
144	Erie	1,000	2	75			
145	Delaware	1,000	1	60	8 00	Desirable	33%
146	Herkimer	1,000		90		Desirable	4,000
147	Delaware	1,000	1		6 00	Desirable	2,000
148	Tioga	7,200	5	90	12 00	Necessary	1,000
149	Washington	24,000	20	98	8 28	Necessary	
150	Franklin	800	2	90	4 00	Desirable	5%
151	Otsego	10,000	8	90	6 75	Desirable	1,000
152	Allegany	2,000					
153	Delaware	500	½	90	6 00	Necessary	500
154	Rensselaer	6,500					
155	Delaware	1,000	½	75	5 00	Necessary	200
156	Delaware	575	½	60	8 00	Necessary	
157	Essex	18,000	15	95		Investment	
158	Franklin	1,000	1	90	5 00	Necessary	500
159	Columbia	2,000					
160	Nassau	900					
161	Suffolk	900	½	20			
162	Suffolk	900	½	98		Favorable	
163	Essex	5,000	4	98	8 00	Favorable	3,000
164	Chenango	1,000	1	50	7 00	Necessary	1,000
165	Essex	10,000	11	90	7 00	Necessary	
166	Chautauqua	6,000					
167	Hamilton	1,000	1½	98	6 10		10,000
168	Herkimer	1,000	2	95		Necessary	
169	Schuyler	1,200					
170	Westchester	1,000					
171	Albany	2,150	2	80		Necessary	
172	Putnam	600					
173	Suffolk	2,000	*				
174	Ulster	1,000	1	60	6 50	Favorable	2,000
175	Rensselaer	500		80		Important	
176	Oswego	15,000	12	85	15 00	Important	
177	Warren	10,000	11	80	10 00	Important	5,000
178	Warren	1,000					
179	Lewis	6,000	10	90	5 72	Necessary	
180	Franklin	500	½	90	6 00	Necessary	
181	Fulton	2,000	2	90	7 75	Necessary	4,000
182	Franklin	700	6	90	3 00		
183	Fulton	2,000	2	90	7 75	Necessary	
184	Chautauqua	250					
185	Franklin	3,000					
186	Albany	Refused					
187	Erie	Refused					
188	Oswego	5,000	4	95	16 00		
189	Oswego	9,000	7½	95	16 00		

\* Transplanted in garden for one year.

‡ To be shipped in 1910.

This shows that through our efforts 1,000 acres of private land was reforested during the past year. The trees were set at various spacings from as wide as 10 ft. by 10 ft. to as close as 6 ft. by 6 ft.; and some of the trees were used for underplanting, while a quantity of seedlings were set in nursery rows for planting in

1910 which, when planted, will increase the above acreage. The success of the work is indicated by the very high percentage (average 90 per cent.) living at the end of the first season, coupled with the most favorable opinions in regard to this work.

The most variable figures are given for the cost of planting. The prices range from \$3 per acre for underplanting, when four hundred transplants are set, to \$15 to \$16 per acre for setting transplants, at the rate of 1,200 per acre; but in the latter case, excessive cartage, inexperience, high wages and board of men increased the cost. The general average, including cost of trees, when transplants are set 6 ft. by 6 ft. (1,200 per acre) ranges from \$8 to \$10 per acre. In several cases, small plantings have been done at \$6 to \$7 per acre.

Some idea of the land in this State that should be reforested is gained from the above table, based upon the reports received from forty-nine counties in the State. Also, an opinion can be formed, at least to the extent that it is very large, by traveling over the State. It is also indicated by the large amount of mail relating to this work which is received every day in the year.

An examination of the applications shows that several parties are planting to protect their water supply, among these being both municipal water works and commercial companies. Our largest pulp and paper companies are planting in order to secure a future supply of pulp wood. Many lumber companies are reforesting in order to grow lumber. The number of farmers and small land owners who are reforesting unused portions of their farms, are the most numerous, but they usually buy in small quantity.

It is the general opinion of our customers that much wider publicity must be given to our tree distribution and that this can best be done by means of lectures such as Commissioner Whipple has been giving so effectively for the past few years.

During the year a publication entitled "Instructions for Reforesting Land," has been published. It gives information on how, what, when, and where to plant, also some yield tables.

The demand for stock is already far greater than the supply of



Photo James L. Jacobs.

Nursery of Santa Clara Lumber Company at Tupper Lake Junction, N. Y.



Photo James L. Jacobs.

Second Year Seed Beds in Nursery of the Santa Clara Lumber  
Company at Tupper Lake Junction.







Photo Alex. Orr.

White Pine Plantation of Gloversville Water Works. Photo taken two Years after Planting.



Photo Alex. Orr.

Scotch Pine Plantation of the Gloversville Water Works.





our nurseries but they are being increased as rapidly as funds permit. However, we cannot supply trees faster than they will grow and it requires a few years for us to bring our nurseries into shape to supply the amount, ages and kinds of planting stock required.

### PRIVATE PLANTING.

Reforestation has been going on in this State several years, but it is difficult to determine how much has been accomplished.

The Santa Clara Lumber Company, of Tupper Lake, was probably the first lumber company to begin on a definite plan. In 1905 they established a small nursery at Tupper Lake Junction, which was very successful from the beginning and has been increased from year to year. The nursery now contains 325,000 transplants, of which 200,000 will be ready for field planting the coming spring. They made their first field plantation last year with stock grown in this nursery. It is a pleasure to note their success and the enthusiasm with which they are doing this work. The accompanying plate shows a general view of this nursery, also a group of seed beds.

The Delaware & Hudson Co., one of the large landowners in the Adirondacks, established a nursery in 1905 at Wolf Pond, which has since been under the supervision of technically trained foresters. This nursery now contains 3,000,000 trees of various ages. They intend to reforest about 1,000 acres of their Adirondack land annually. In addition, a hard wood nursery will be started by this company at Oneonta, where they intend to produce annually 250,000 red oak seedlings, to be used for planting Pennsylvania coal lands. These steps are taken by this company for the practical purpose of producing wood material.

Other private nurseries for reforestation land are operated by the West Point Military Academy at West Point, and Mr. Archibald Rogers, of Hyde Park, Prof. A. M. Hollister and Mr. J. M. Smith also have a nursery at Corinth and have put in a quantity of seed spots. Mr. Frank A. Cutting, of Boston, who owns several thousand acres of land in St. Lawrence county, began planting his land

three years ago, but has been sowing seed broadcast for nearly ten years and the results are so satisfactory to him that he will continue both methods.

The bureau of water of the city of Rochester began reforesting land around Hemlock lake in 1902, when they planted 5,000 trees, repeating it in 1903, but did not do any more planting until this year when they set 20,000. The city water board of Gloversville is actively at work reforesting its lands. The water boards of Glens Falls, Waterville, and Illion begin the coming spring. The board of water supply of the city of New York, which has charge of the large Ashokan reservoir, has asked our assistance in regard to planting and a site has been selected for a nursery.

Mr. W. H. Faxon, of Chestertown, probably has some of the finest plantations in the State. One of his plantations, of white pine, made in 1884 now has a fine cut of merchantable material. Until this year, Mr. Faxon made all his plantations with native pines collected in the vicinity, but as the supply was limited, he has not been able to plant as much as he desired. He is now using trees from our nurseries. He is a firm believer in tree planting as an investment and is buying wornout farm land for the sole purpose of planting.

The Great Bear Spring Company, of Fulton, probably planted more trees than any other party in this State during the year. They have several hundred acres of land which they are rapidly reforesting as a protection to their valuable springs. In the past few years they have reforested a large area.

As a result of much correspondence and information secured from various sources, we believe that various private owners have in the last few years, exclusive of 1909, reforested nearly 2,000 acres of land.

#### NURSERIES.

Our five nurseries are located as follows: Saranac Nursery and Forest Experiment Station at Saranac Inn Station; Lake Clear and Patnode Nursery near Lake Clear Junction; and Salamanca Nursery at Salamanca.





Forest Experiment Station, Saranac Inn, N. Y.

Photo C. R. Pettis.





*Saranac Nursery.* The work in this nursery has been conducted the same as in past years. This nursery supplied the following quantities of stock which were sold to private parties last spring:

White pine, 4 year old transplants.....	66,000	
Red pine, 4 year old transplants.....	13,000	
Bull pine, 3 year old transplants.....	18,000	
Scotch pine, 3 year old transplants.....	123,000	
	<hr/>	220,000

The following quantities of seedlings were transplanted in this nursery last spring:

White pine, 2 year old seedlings.....	72,956	
Scotch pine, 2 year old seedlings.....	98,995	
Bull pine, 2 year old seedlings.....	48,373	
	<hr/>	220,324

In addition twenty-four seed beds were sown with seed as follows:

White pine .....	9	
Scotch pine .....	9	
Red pine .....	3	
European larch .....	3	
	<hr/>	24

*Forest Experiment Station.* This nursery has been used both for experimental purposes and as a producer of planting stock. The plan of transplanting one year seedlings has been continued with excellent results. The species used were white, Scotch and red pine. The loss has been very low, not over 2 per cent., and they have made an excellent growth. These Scotch and red pine are from four to seven inches high, large enough for field planting under certain conditions, while the white pine have made fine roots and when they are three years old will be ideal stock. The disadvantage of this stock is that it is no higher when it is two years old than a seedling of that age and costs nearly twice as much; but it

is a far better tree to use. On the other hand, if the one year old seedlings are left in the transplant beds two years, they are somewhat more expensive than two year old seedlings, transplanted for one year, but are much better and are worth more than the difference in price. Photos showing comparative developments of stock under these different conditions were published in our annual report for 1908. The three-year transplants (one-year seedlings transplanted two years) are far more desirable and cheaper than four-year transplants and the former will be generally used in our work where we have been using the latter. Scotch, red and bull pine two-year old transplants (one-year old seedlings transplanted one year) will be generally used in place of the three-year old transplant.

In co-operation with the Bureau of Plant Industry of the United States Department of Agriculture, investigations were conducted to find some remedy for "damping off." We expect after another season to be able to make a final report.

Last September 2,000 Siberian larch, three-year transplants, and 3,000 Japanese larch, three-year transplants, were supplied free to the Great Bear Spring Company, of Oswego, N. Y., under an agreement that they would pay expenses of transportation and planting, but we were to have the use of all information regarding the adaptability and growth of these species.

A series of experiments are now being conducted to test the use of various fertilizers on seedlings and transplants in this nursery.

Excellent results have been secured by the judicious use of water on our seed beds. It is now too soon to make a full statement in regard to the work.

During the coming year experiments will be conducted with chemical weed killers, hoping by this means to reduce the expense of weeding.

An effort has been made to grow osiers at this nursery. One of the large willow baskets, in which trees were received from Germany last spring, was torn apart, the rods submerged in water until the buds began to grow, when cuttings were made and set. A large part of these cuttings have made a fine growth. On account

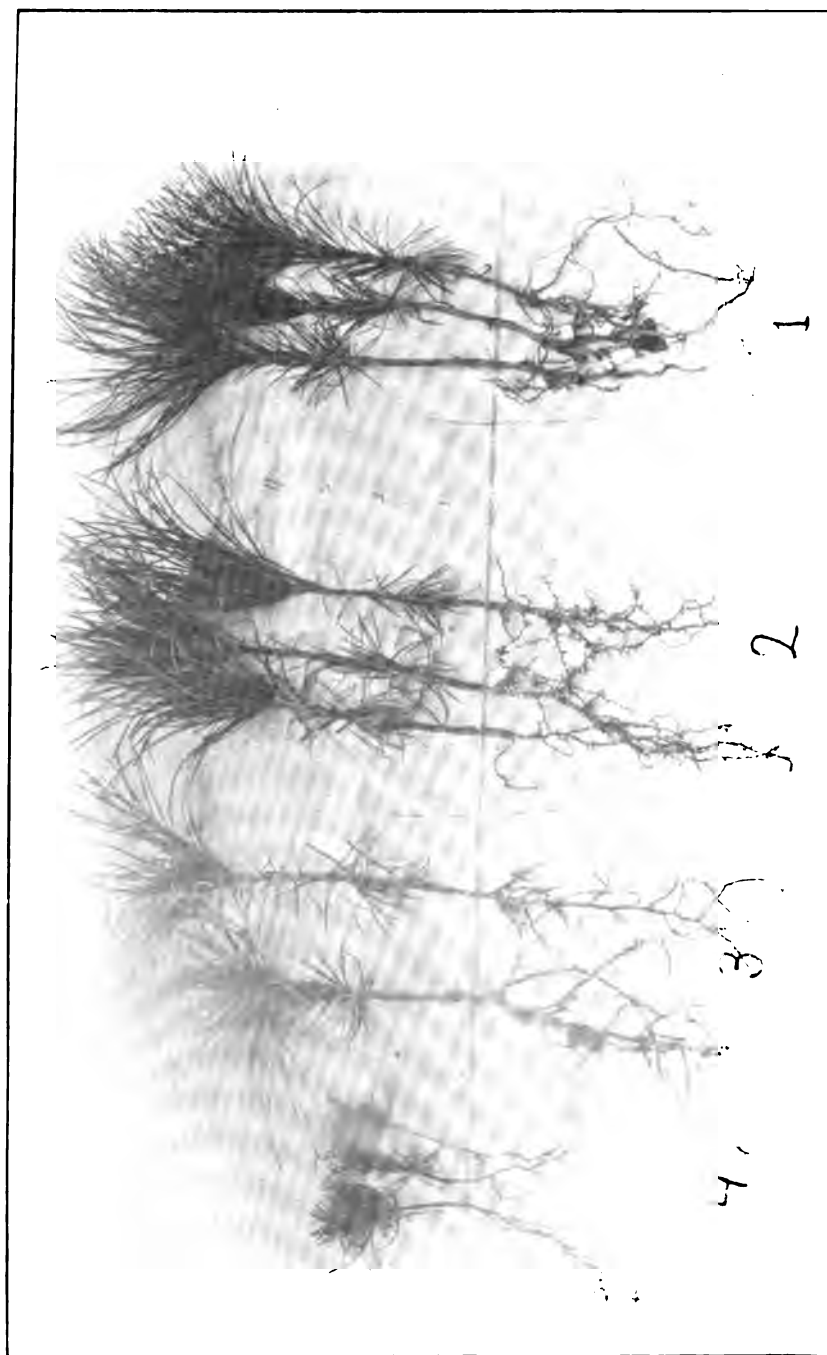
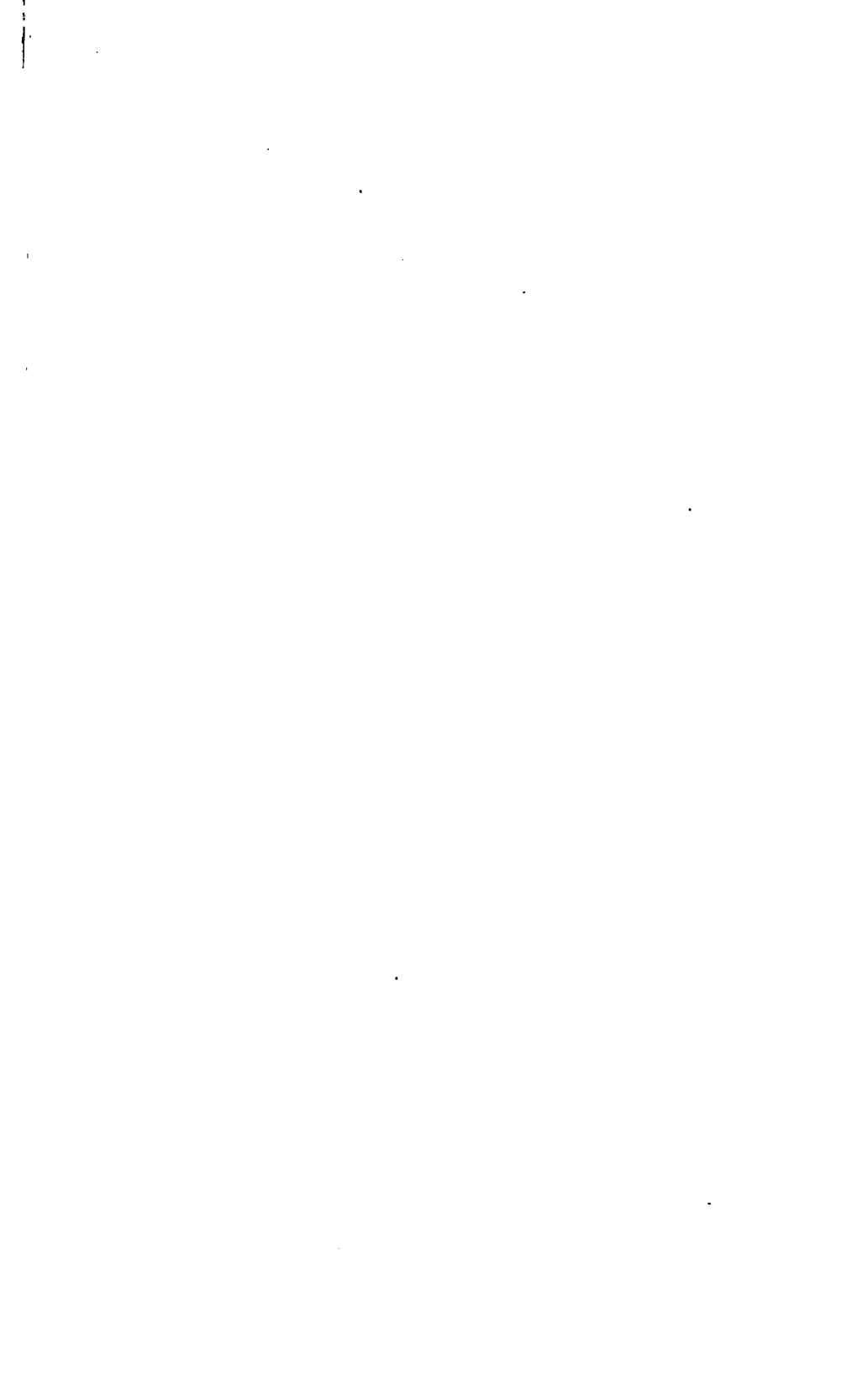


Photo C. R. Pettis.

Comparative Growth of Two-Year Old White Pine Seedlings. Group 4 the Size We Grew in 1903, Group 3 in 1906 after Soil Experiments, Group 2 What We Are Growing Now After Further Experiment and Group 1 Indicates Size of Seed-





Seed Beds in Patnode Nursery at Lake Clear Junction, N. Y. These Seed Beds are One Year Old and Contain Nearly 2,500,000 Trees.

Photo C. R. Pettis.







of the importance of osier culture in this State the work will be extended, but may be transferred to the Salamanca nursery.

This nursery supplied the following quantities of planting material:

Scotch pine, 3-year transplants.....	55,000	
White pine, 4-year transplants.....	33,000	
Red pine, 3-year transplants.....	5,700	
Bull pine, 3-year transplants.....	5,000	
European larch, 3-year transplants.....	5,000	
Japanese larch, 3-year transplants.....	3,000	
Siberian larch, 3-year transplants.....	2,000	
	<hr/>	108,700

The following transplanting was done in this nursery last spring:

Scotch pine, 2-year seedlings.....	2,964	
Scotch pine, 1-year seedlings.....	23,322	
Red pine, 1-year seedlings.....	19,006	
White pine, 1-year seedlings.....	46,618	
White spruce, 2-year seedlings.....	13,000	
Norway spruce, 2-year seedlings.....	18,395	
Siberian spruce, 2-year seedlings.....	2,015	
Siberian larch, 2-year seedlings.....	2,000	
Japanese larch, 2-year seedlings.....	3,000	
	<hr/>	130,320

Six seed beds, four of which were bull pine and two jack pine, were sown.

*Lake Clear Nursery.*—This is our largest nursery and will be used as a transplant ground. The following transplanting was done in this nursery last spring:

Scotch pine, 2-year seedlings .....	255,000	
Scotch pine, 1-year seedlings .....	9,000	
White pine, 2-year seedlings.....	61,000	
White pine, 1-year seedlings.....	24,000	
European larch, 2-year seedlings.....	10,000	
Red spruce, 2-year seedlings.....	71,000	
	<hr/>	430,000

This nursery supplied during the year:

White pine transplants.....	78,600	
Scotch pine transplants .....	24,000	
		<hr/> 102,600

It now contains 824,000 transplants and 500,000 seedlings.

Owing to the great demand for both seedlings and transplants by private parties we have not had seedlings enough to set all the nursery. This is only the second year this nursery has been in operation, but it will soon have an annual capacity of 1,250,000 transplants.

*Patnode Nursery.*— This nursery was established during the year and is used entirely for the propagation of seedlings. We have in this nursery seed beds as follows:

White pine, 1-year old.....	149	
Scotch pine, 1-year old.....	60	
Red pine, 1-year old.....	4	
Norway spruce, 1-year old.....	10	
White spruce, 1-year old.....	2	
European larch, 1-year old.....	2	
		<hr/> 227

These beds except the two containing white spruce are fully stocked and contain not less than 2,000,000 seedlings which have made a fine growth. The accompanying illustration shows the fine condition of the beds.

In order to show the quality of seedlings we are growing and what improvements we have made in this work reference is made to the plate herewith, with the following explanations, all of these plants are two-year old white pine seedlings. Group No. 1 — trees grown in one of the largest and best commercial nurseries in this country. Group No. 2 — average sized seedlings from our seed beds grown with a much shorter season than No. 1. Group No. 4 are the seedlings we grew in our nurseries in 1903, while Group No. 3 shows the size we grew in 1905-6, after experiments in soil

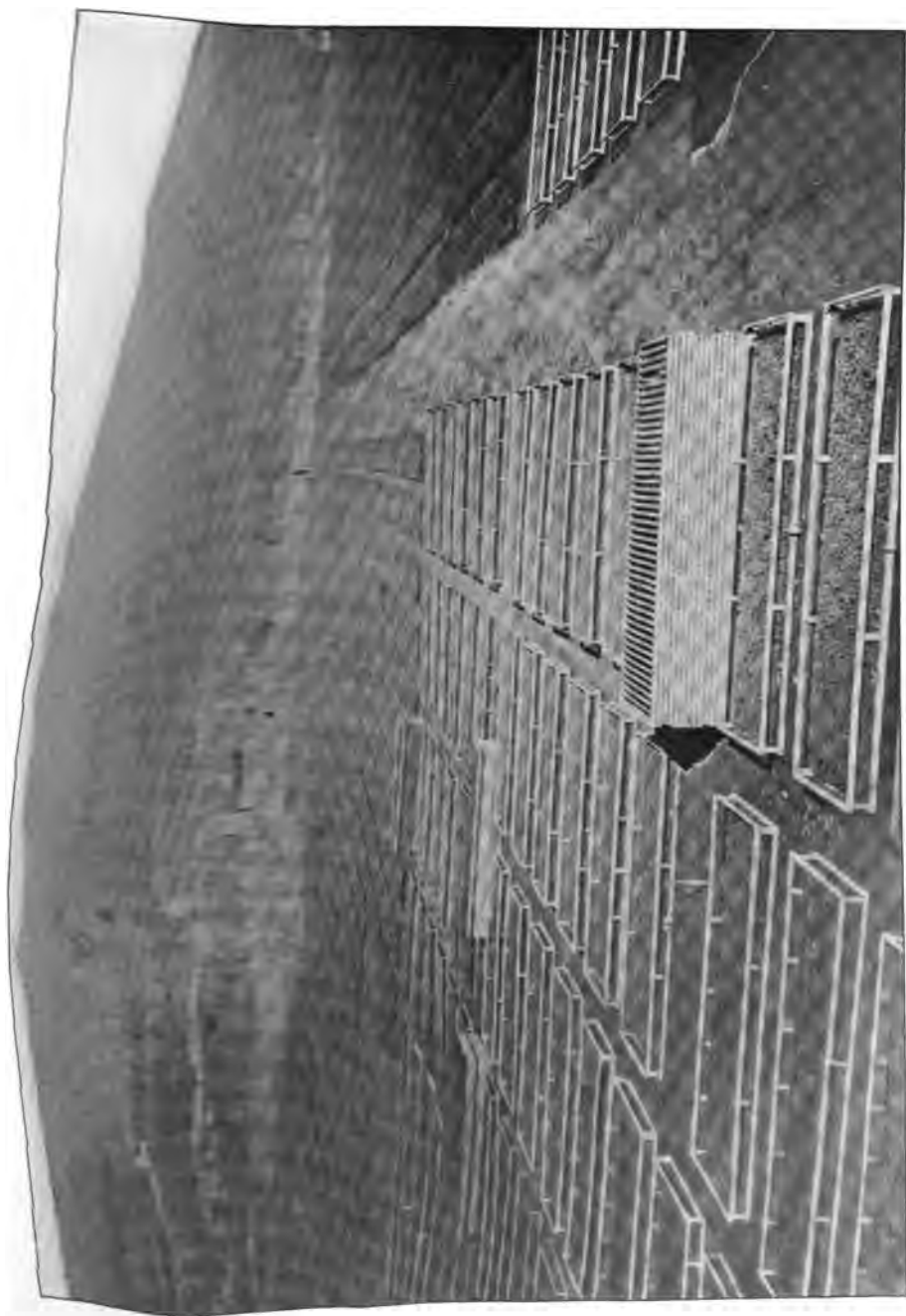


Photo J. W. Stephen.

The Salamanca Nursery.





treatment, and Group No. 2 shows what we are growing now after further efforts to improve the quality of seedlings.

*Salamanca Nursery.*—The report of work at this nursery, during the year, was prepared by Mr. J. W. Stephen, resident forester.

The spring of 1909 found us ready for business. Everything of a preparatory nature had been done the fall and summer before.

The winter of 1908-09 was very open in this section of the State. Snow fell to a considerable extent at different times, but owing to the repeated thaws it did not remain long on the ground at any time, and was not of great importance as a protection to the trees.

The seed beds were covered with burlap, but in spite of this the repeated freezing and thawing during the winter heaved some of the trees out of the ground. This was especially noticeable around the edges of the beds owing to the fact that the heat from the warm winds and sun affected the soil more readily there than in the interior of the beds. More or less of the heat and warm air penetrated under the edges of the frames and thawed this part of the bed while the interior of the bed remained frozen and solid. As soon as the weather would permit, the trees that had been disturbed were replaced in the ground and but few of them were lost. As a whole the trees came through the winter in an excellent condition. To guard against the absence of snow, it will be necessary to take every precaution to protect the seed beds, especially around the edges and prevent the warm air from penetrating under the edges of the frames. This can be accomplished by allowing the burlap to come well down to the ground on each side and fasten it there by means of dirt or lath. If this precaution is taken very little heaving will occur as the ground, in all parts of the bed, will remain frozen except during a long continued warm spell. If we were sure of an abundant supply of snow and long continued cold weather such precautions would not be necessary.

In the latter part of April, we received two shipments of nursery stock from Germany. These shipments consisted of 100 baskets which contained 701,000 two-year old white pines and 50,000 one-

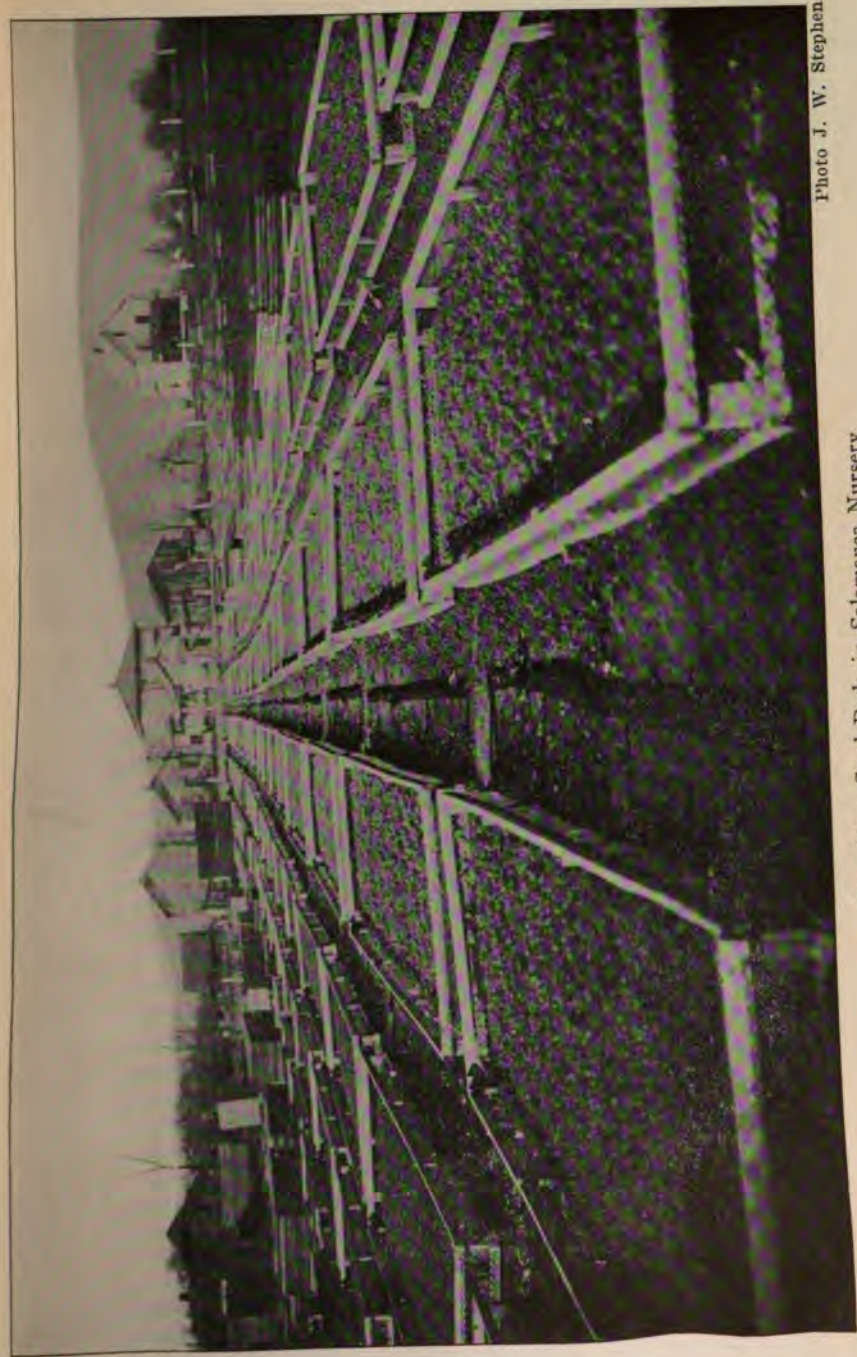
year old Scotch pines. These trees were set out in transplant beds. Each bed was forty feet long and four feet wide, and each was fertilized with about five bushels of thoroughly salted stable manure, which was spaded into and thoroughly mixed with the soil. The trees were planted in rows six inches apart and were spaced four inches apart in the rows, making a little over 1,000 trees to each bed.

The spring season was cool and wet. Repeated rains occurred during the time of transplanting, hence every condition favorable to the success of the plantation was experienced. The only adverse condition was from the fact that the rains were too copious, with the result that the ground became so thoroughly saturated, that wherever the beds were made or the planting done with the soil too wet, it afterward became very hard and difficult to cultivate. As a whole, however, the transplanting was very successful, not more than three per cent being lost from failure to grow, although the trees had been out of the ground over four weeks in coming from Germany.

The Scotch pine did not fare so well. The trees, being smaller, were more closely packed and suffered for the want of ventilation. Some of them had moulded and were already dead. Every tree that showed the least indication of life was planted, but we culled out about five thousand, and of the remainder about ten thousand failed to respond at all. The 35,000 remaining have made an excellent growth and are to-day of good size and very thrifty in appearance.

The same can be said of the white pine, so that our transplant beds throughout the nursery are well stocked with a thrifty stand of young trees.

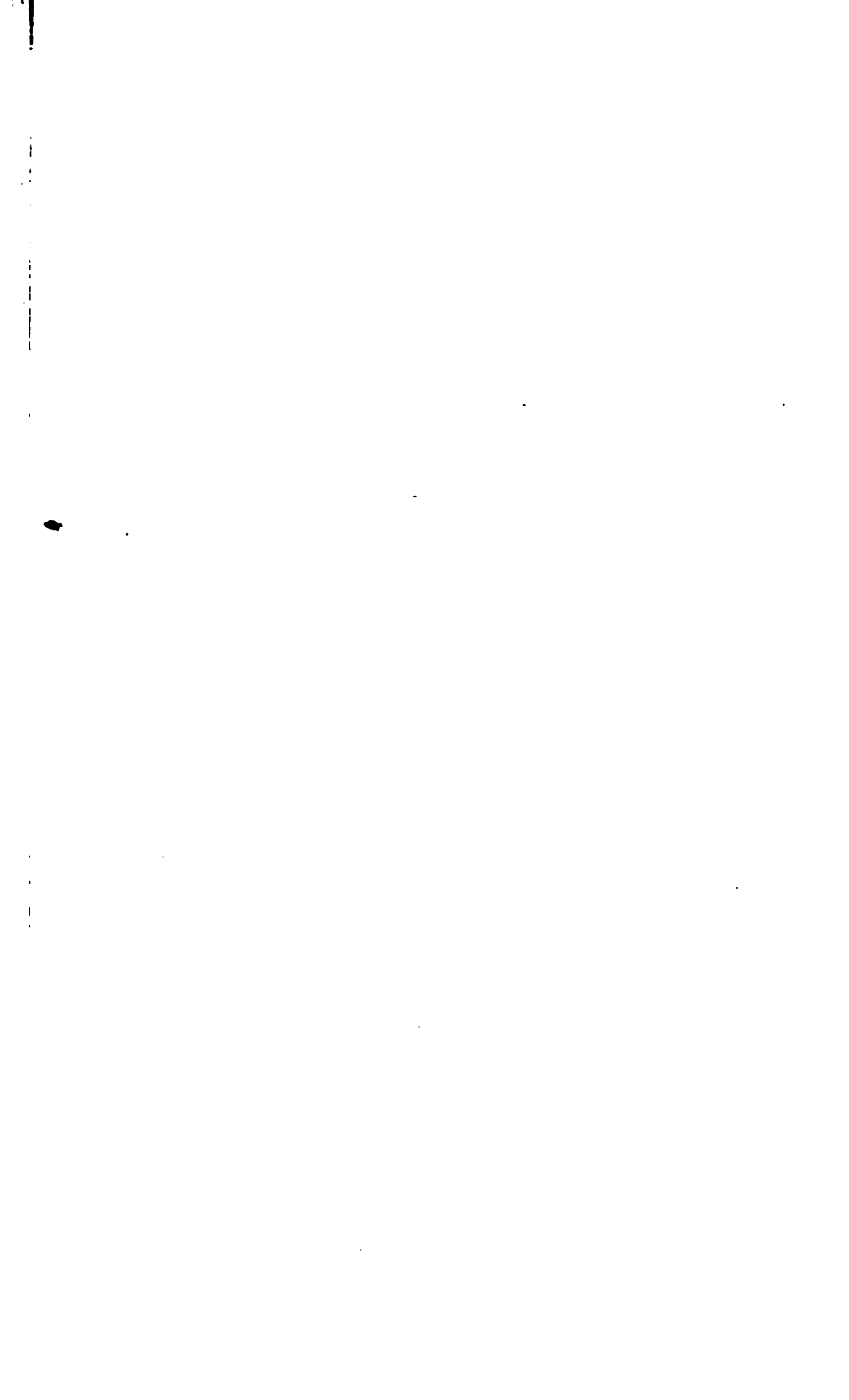
The nursery site for years had been handled as a market garden but with indifferent success. The cultivation had not been thoroughly done and the weeds had been allowed to scatter their seeds. In addition to this more or less weed seed was contained in the manure used for fertilizing, with the result that the warm weather, that followed the abundant rainfall of the spring, brought into being



First Year Seed Beds in Salamanca Nursery.

Photo J. W. Stephen.







millions of weeds. In order to cope with this condition, it became necessary to employ additional help to clean out the beds and prevent the weeds from seeding again. This we did and we feel confident that in succeeding years the ground can be kept in a desirable condition with much less trouble and expense.

We had considerable trouble from the depredations of a larva, or grub (probably *Lachnosteena fusca*), of the "June bug," that was very persistent in destroying the trees. This it did by gnawing the bark from the roots and stem beneath the surface of the soil. The only remedy we used with success was to discover the invader and destroy it. This is not so easily done in many cases as the grub had often gone to another locality, when the condition of the tree betrays the fact of its injury. We hesitated to dig up the beds extensively, because the loosening of the trees at this season of the year is harmful to them and often results in their death, so that in order to avoid this as much as possible, we marked the place and visited again in a day or two when we would usually find some new evidence of his presence and could locate him with little trouble. The work of this grub continued throughout the season until toward fall, when it ceased its depredations and went into another stage of its life history. We succeeded in killing hundreds of them and the total number would probably reach well above a thousand. The number of trees killed by them during the summer was approximately two per cent, so that from all causes we lost not far from five per cent of all trees transplanted.

In addition to the transplants we sowed 250 seed beds. They consisted of 155 beds of white pine, 80 beds of Scotch pine, 10 beds of Norway spruce, and 5 beds of European larch. The seed beds were made 4 feet by 12 feet, and in this space we sowed broadcast 12 ounces of white pine, 8 ounces of Scotch pine, 8 ounces of Norway spruce, or 1 pound of European larch, according to the species of tree we wished to obtain. Each of these seed beds was fertilized with five or six bushels of thoroughly rotted manure and worked deep enough into the soil so that it would not come in contact with the seeds themselves, but would be available

when the roots of the seedlings reached sufficient depth. The germination of most of the seeds was excellent. The only exception to this was in the case of the European larch which is of rather low germinating power and which came up thin and scattering.

As we lacked sufficient lath to cover some of the beds during the period of germination, I made use of the burlaps that were used for winter protection to cover the tops of fifty of the beds. These beds, although they were the last to be sown, were the first to germinate and were fully two days ahead of the same species when covered with the usual lath covering. I believe these burlaps serve to keep the beds warmer and are more economical, in time and expense of placing and removing, than the use of a loose lath covering. Their use would remove the necessity for keeping on hand a considerable quantity of loose lath at all times.

We were troubled somewhat with the "Damping off" disease in our seed beds. This was especially true in the Scotch pine beds and to a lesser extent in the Norway spruce beds. The white pine and larch seemed to be affected very little. We kept the disease in check by a liberal use of washed sulphur. This treatment stopped the ravages of the disease and we have 250 beds that are very uniform in appearance and contain a large number of young seedlings. The white grub was also troublesome in these seed beds but we lost no opportunity in seeking them out as soon as we detected their presence so that very little damage resulted from this cause.

In addition to the coniferous seed beds, we sowed eight pounds of black locust, ten pounds of yellow poplar, and ten pounds of white ash seed.

The hardwood seeds were planted in drills sixteen inches apart so that they could be cultivated with hand cultivators. The results are quite satisfactory.

The locust germinated readily and made an excellent growth, some of them reached a height of four feet during the season.

The yellow poplar was late in coming up. It did not germinate

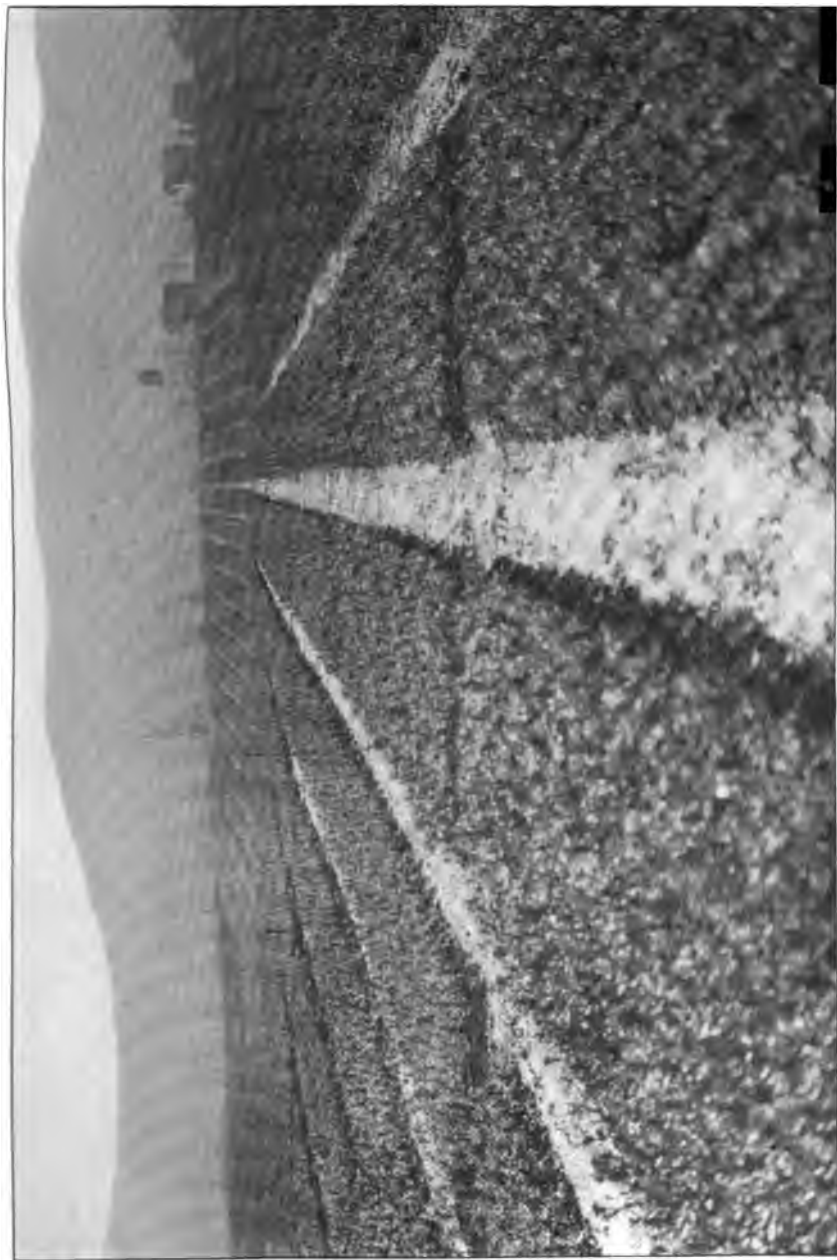
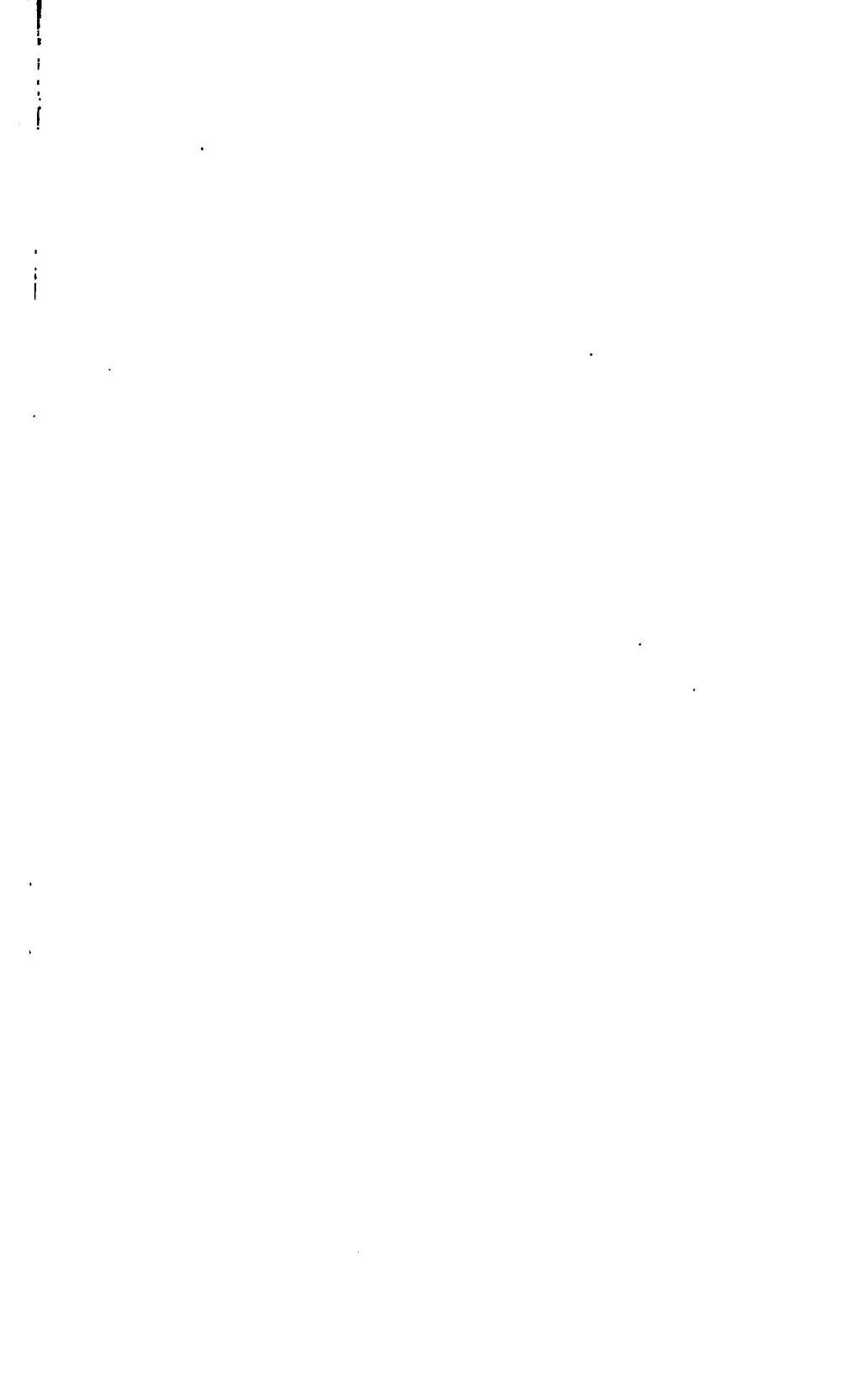


Photo J. W. Stephen.

Three-Year Old Trees in Salamanca Nursery.





until the last of June and the growth was slow. The best of them are now only about six inches tall. The seed of the yellow poplar is of very low germinating power, about five to ten per cent germinate as a rule. For this reason it is necessary to sow the seed very thickly in order to secure a satisfactory stand. If this valuable species is to be propagated extensively, it will be necessary to sow a large quantity of the seed. Although these seeds were slow in germinating, we obtained a fair number of trees and some visitors, who have had considerable experience raising them, thought we obtained very good results.

The white ash was a complete failure; none of the seeds germinated although they may do so the coming spring after lying in the ground throughout the entire season. All of these seeds were thoroughly soaked for several days before sowing and should have been in good condition for germination.

The copious spring rains were followed by a long season of dry weather and it became necessary to rely on our water plant for irrigation purposes. Our water pressure was sufficient to sprinkle all parts of the nursery and throughout the season we had an abundant supply of water. This was very gratifying as there had been some question as to whether our well would furnish an adequate supply, throughout the entire summer, in case there was an extended drouth. The results were entirely satisfactory, removing all doubts for the future.

During the early spring we increased the area of the nursery by the purchase of an adjoining plat of ground containing five and three-tenths acres. This doubled the area of our nursery, making the total area approximately ten and one-half acres. This land adjoins our original purchase on the east and extends from Broad to Carydon streets, on both of which we have a frontage of fifty feet for an outlet. During the summer we have enclosed this new area with a good fence and endeavored to bring the land into as favorable condition as possible for our purpose. In order to enrich this soil it was covered with stable manure and plowed under. It was then sowed with peas and they in turn, at maturity, were

plowed under. Another coat of manure was then applied and by repeated cultivation has been thoroughly incorporated with the soil. A large portion of the weed seed has germinated and been destroyed, so that we expect, when this area is finally planted as a nursery, we will avoid much of the trouble and expense of getting rid of the weeds.

With this addition to our nursery, all under cultivation, it will give us a capacity of practically 1,000,000 four-year old transplants per year, and an equal number of two-year old seedlings of coniferous species. If a part of the nursery is permanently used for the propagation of hardwoods, this will decrease the number of conifers that will be available each year.

At the present time, with less than half of the land occupied we have the following stock in the nursery:

- 670,000 three-year old white pine transplants,
- 35,000 two-year old Scotch pine transplants,
- 400,000 two-year old white pine seedlings,
- 1,750,000 one-year old white pine seedlings,
- 650,000 one-year old Scotch pine seedlings,
- 100,000 one-year old Norway spruce seedlings,
- 25,000 one-year old European larch seedlings,
- 23,000 one-year old black locust seedlings,
- 2,000 one-year old yellow poplar seedlings.

### THE EUROPEAN BLISTER RUST.

In order to supply the demand for planting stock for reforestation at a reasonable price it has been customary to import small trees from Germany and France. This State and several other states in the northeast, imported large quantities last spring. After the trees had been unpacked and the annual growth began, one of our experienced men, who was superintending a large planting operation, noticed some peculiar coloring of the body of some of the little trees. He immediately referred the matter to the writer who suspected the trouble might be this rust and promptly took steps to secure specimens. Some affected trees were secured from



Photo C. R. Pettis.

White Pine Transplant Affected with the German Blister Rust. The Cup-Like Projections on the stem are the Spore Bodies.





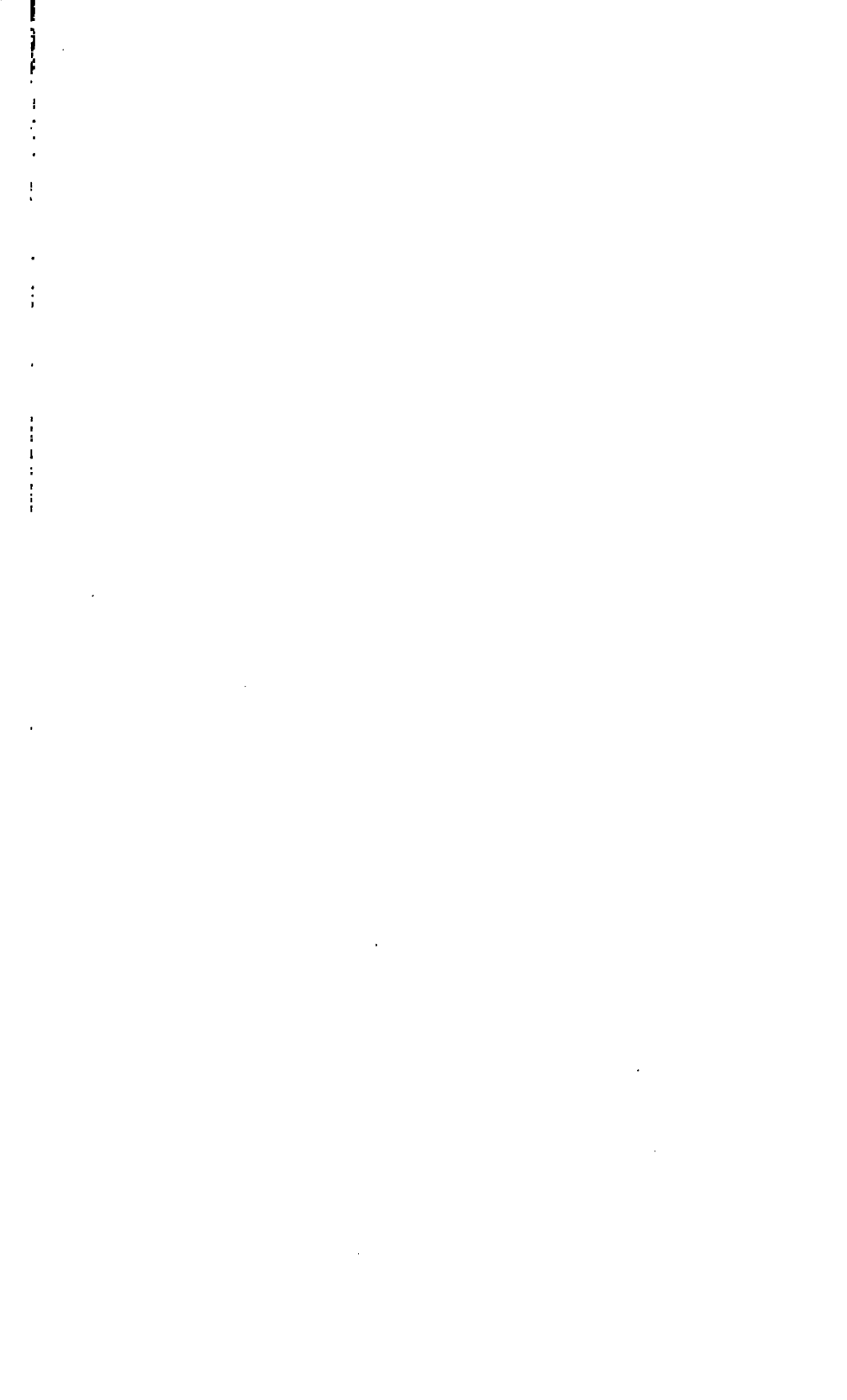




Photo C. R. Pettis.

**White Pine Transplant Affected with the German Blister Rust. The Presence of Disease is Indicated by Swelling of Stem.**





this plantation and an examination of some plants of the same age and from the same German nursery, which had been set in our nursery at Lake Clear, showed the same disease. Dr. Spaulding of the U. S. Bureau of Plant Industry was present and confirmed the identification as *Peridermium strobi*, Klebahn, commonly called the white pine blister rust.

The fact that this disease had been found was at once communicated to Commissioner Whipple, who immediately called a conference to meet in New York city, June 28th, inviting all the State and large private forestry interests from Maine to Maryland and west to Ohio. The following is a copy of the letter calling the conference :

“ SALAMANCA, N. Y., June 22, 1909.

“ DEAR SIR.—Owing to the fact that there has been discovered on white pine planting stock, recently imported from Germany into at least three of our States, a serious fungus disease — the European currant rust — which endangers all white pine in this country, I take the liberty to ask your careful consideration of this important matter.

“ The disease seriously affects the growth of white pine, and eventually kills the affected trees. It has become so serious in some countries, notably Holland, as to prohibit the use of this, our most valuable tree. I believe if prompt action is taken this serious disease can be stamped out. If action is not taken immediately I believe that the future use of white pine must be abandoned.

“ On account of the gravity of the situation I am taking the liberty of calling a conference of the forestry interests of the Northeastern states at the office of this Commission, No. 1 Madison Avenue, New York City, Monday, June 28, at 1 P. M.

“ You are urgently requested to be present and to wire your acceptance to me at Salamanca, N. Y., on receipt of this letter.

“ Very sincerely yours,

“(signed) J. S. WHIPPLE,

“ Commissioner.”

## MINUTES OF CONFERENCE OF STATE FORESTERS

held at the office of the New York Forest, Fish and Game Commission, No. 1 Madison avenue, New York city, June 28, 1909, to consider the matter of a disease affecting white pine known as "European Currant Rust" or "Blister Rust," imported from Germany.

HON. JAMES S. WHIPPLE, *Chairman*.

Present:

Mr. W. O. Filley, Acting State Forester, New Haven, Conn.

Mr. A. F. Hawes, State Forester, Burlington, Vt.

Mr. Alfred Gaskill, State Forester, Trenton, N. J.

Mr. F. W. Rane, State Forester, Boston, Mass.

Mr. C. R. Pettis, State Forester, Albany, N. Y.

Dr. Perley Spaulding, Bureau of Plant Industry, Washington, D. C.

Dr. Haven Metcalf, Bureau of Plant Industry, Washington, D. C.

Mr. Raphael Zon, Forest Service, Washington, D. C.

Hon. R. A. Pearson, Commissioner of Agriculture, Albany, N. Y.

Hon. J. S. Whipple, Forest, Fish and Game Commissioner, Albany, N. Y.

Mr. Austin Cary, Superintendent State Forests, Albany, N. Y.

Mr. G. G. Atwood, Chief Nursery Inspector, State Department Agriculture, Albany, N. Y.

Prof. J. W. Toumey, Yale Forest School, New Haven, Conn.

Mr. H. R. Bristol, Forester, D. & H. R. R., Plattsburg, N. Y.

Hon. Geo. Aiken, Forest Commissioner, Woodstock, Vt.

Mr. John Foley, Assistant Forester, Penn. R. R., Philadelphia, Pa.

Prof. F. C. Stewart, State Agricultural Experiment Station, Geneva, N. Y.

Mr. S. N. Spring, Consulting Forester, New Haven, Conn.

Prof. C. C. Curtis, Prof. of Botany, Columbia University, N. Y.

Hon. R. P. Bass, Forest Commissioner, Peterboro, N. H.

CHAIRMAN.—Gentlemen, I assume we ought to get right at this matter so that we can get our work done and get away.

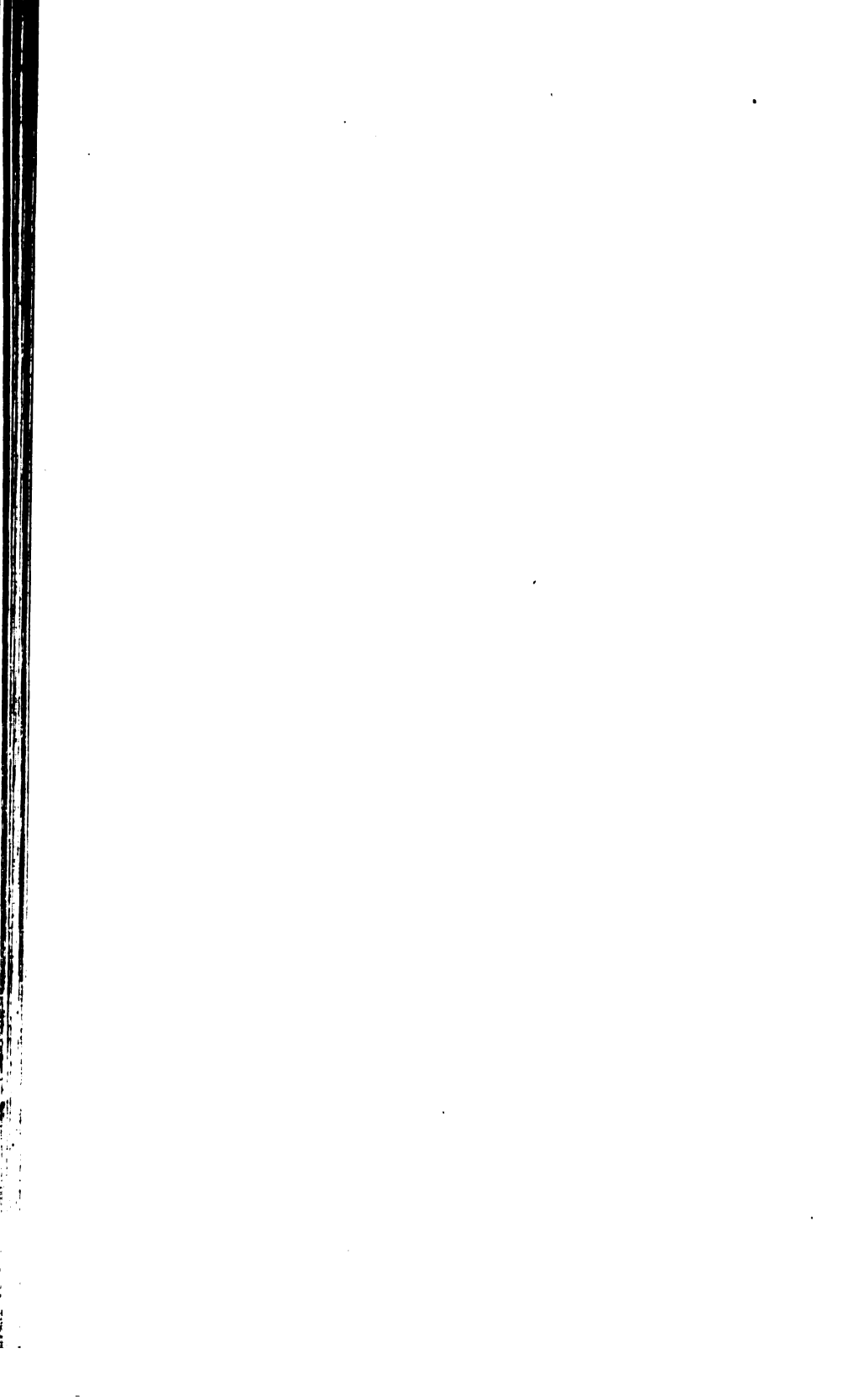
Some days ago Mr. Pettis, one of our foresters, called my atten-



Photo C. R. Pettis.

Scotch Pine Plantation on Cornell Tract Made in 1901. This Forest was Destroyed by Carelessness of Berry Pickers the Past Summer.





tion to the fact that it was evident that a disease, very dangerous to white pine and imported into this country, had appeared in our shipment of trees from a nursery in Germany, and he brought me some of the specimens that he found in the Lake Clear nursery. I was informed by him and Dr. Spaulding, who represented the U. S. Department of Agriculture, that it might be serious indeed, not only to us in the State of New York but in the adjoining states in the eastern part of the United States. I realized that unless the situation, to some extent at least, was promptly handled, serious results might follow.

We have been to great trouble and some expense in getting the public sentiment aroused along the line of having our people plant trees in the State of New York, other states have done the same; and if this matter was not handled diplomatically and promptly I could see how, in this State, we might be set back in this work many years, which would be very injurious to us further than the mere effect of the disease of the trees.

I am delighted to see that so many of you are here. I know nothing or little about it myself, from a technical or scientific standpoint, as I am not a scientific man; but calling you here by the few facts stated in my letter, and without saying anything further about it, I will ask Mr. Pettis to make a brief statement about it and then we will ask Dr. Metcalf to talk to us about the matter, and I hope that each person here will give us his idea upon any phase of it, as to how we shall treat it, how to eradicate it, as to the further importation of trees of this character, the relation of the State to the National Government, and how we can work in harmony. Perhaps we ought to discuss as well the question of the tariff upon trees, it appearing that Mr. Paine, in the House, believed there should be a tariff and has put it back in his bill which was carried. All of these things we may want to discuss.

Mr. C. R. PETTIS.—About all I can say is simply to state how we discovered the disease. This spring we imported about 250,000 three-year old white pine transplants and about 800,000 two-year

old white pine seedlings. None of the seedlings showed any signs of infection but a few of the transplants had already developed it. It was first found in the field by one of the men and he did not now what it was. I got into communication with him and secured some of the diseased trees which led me to believe they were effected with the German Pine Rust. Dr. Spaulding was at that time at Saranac Inn and he immediately took up the problem with pathologists in different parts of the country who confirmed our identifications. We found that it had also developed in some three-year old transplants in the Lake Clear Nursery. This is an explanation of the discovery of the disease. Dr. Spaulding was there and Dr. Metcalf soon came and they made investigations in other states.

DR. HAVEN METCALF, Pathologist, Bureau of Plant Industry, U. S. Department of Agriculture.—Perhaps in this matter I better say a word or two in regard to the disease itself and its nature.

The disease is a rust and up to the present time has been known exclusively in Europe. It lives a part of its life on one host and part of its life on another. This particular rust living part of its life on the white pine and the other part on various kinds of currants. It is an interesting fact that this disease has already appeared in this country and on this continent. One stage was discovered in 1906 by Prof. Stewart, of the Geneva Experiment Station, in this State and he promptly eradicated the disease and it has apparently been eradicated ever since. But it was never before found here on white pine. The disease in Europe is serious. I do not think that the seriousness can be over estimated. It is not so much as to what it may do in Europe as it is to the possibilities of what it might do here generally. We know that in the introduction of diseases of humankind they show that on coming to a new country a new lease of life, and in addition to the increased vigor that might come to this parasite on the white pine, there is another species of pine that it might come in contact with in the west, and we do not know what it would do then. Pathologists for a number of years have been on the lookout for this disease. Now, as has already been said, it has been imported—it is here on



German transplants. We know positively at the present time that it is in New York, Vermont, Connecticut and Massachusetts, and we do not know where else, that is yet to be determined. So from that mere fact of distribution it is a serious question, which is really one of national importance, affecting not only the states where the disease may already be at present, but affecting all the states where white pine is grown. The disease I do not say is one that essentially kills nursery stock, but it also occurs on the adult tree.

Of course the first question that arises in our minds is what we are going to do about it and in that connection I might say that whatever we are going to do, or are not going to do, must be done now because if the thing is permitted to go another year it will be absolutely beyond the possibility of control of any sort; and in the second place I may say that the proposition of the control of this disease is purely a problem of pathology. When the disease is in its most obvious condition, it is very easy to detect, but in the stage which it is in at this time of year, it is not so easy; in other words, the entire question of eradication, or rather inspection, or whatever method is advocated, will have to be at least under the direction of expert pathologists.

Now, Dr. Spaulding and myself have known of this matter for only a short time, a couple of weeks, and in that time we have not had opportunity to look the entire situation over so far as we would wish; so far as we have looked the situation over, however, we believe that the disease can be stamped out at this stage by thorough inspection, with eradication of the disease in suspected plants. That necessarily involves a visit to every place where these imported trees have been planted; it means going over every planting; it means that the person who is doing the inspecting must go over every individual plant, and that is necessarily quite a task. There is also another difficulty that the disease which has occurred this spring may already have spread itself to currants, and currant bushes will have to be gone over, and that would have to be done in August; so you can see it is a very serious problem, and now is the time if it is ever going to be done.

In conclusion I must say that the National Department of Agriculture stands ready to assist in every way and I want to say frankly that we have no desire whatever to "but in;" if the situation can be handled by the pathological forces in the states themselves, it had better be handled in that way. But the thing is a national question as it affects every state throughout the white pine range, and so we naturally and necessarily feel a very decided interest in the situation.

Specimens of diseased pine and photographs were then passed to each member present and a discussion followed among those present as to the elimination of the disease.

Prof. F. C. STEWART, Botanist, Agricultural Experiment Station, Geneva, N. Y.—I might say that all I know about this matter is what is printed in our Technical Bulletin No. 2 (I think Mr. Pettis has distributed among you a copy of that bulletin), it is entitled "The Epidemic of the European Currant Rust." In the fall of 1906 we found that our currant plantation, at the Geneva Station, containing a large number of varieties and representing several species, was thoroughly infested with this disease. It appears as a rust underneath the surface of the leaves. We do not know how we got it. It is true we have been importing currants from Europe but the last importation we made was in 1904 and this outbreak occurred in the fall of 1906. Now, to the best of our knowledge, the disease cannot live from one year to the next on the currant; it is in the leaves only on the currant and when these leaves drop off the disease is gone, so far as the currant is concerned. It must come to the pine before it can come back to the currant again, and we were unable to determine how we got the disease. We inspected the pine trees in the vicinity and there were very few in the immediate vicinity; there were two young pine trees within twenty-five feet of the plantation of currants, but these were perfectly healthy and have remained healthy to-day; we watched them carefully and they are still healthy and there were none of the pines

that could have this disease close by. I immediately saw that the disease attacks only those pines which have their leaves in clusters of five. We were, of course, very much worried over the matter; we did not want the disease to get started at the Experiment Station; we did not wish to be the agent of introduction, and so we very promptly eradicated the disease in the whole plantation. That was in the fall of 1906 and we did not plant any more currants until a year ago this spring, that is, we missed one year. We have not seen any rust on our currants since and none has appeared on the pines, so far as we have been able to detect. I think there is one very hopeful feature about this situation, and it is this, that although we have been importing from Europe for a considerable number of years and in considerable quantity, and this disease is common in Europe, especially in northwestern Germany, still the disease has not become established up to the present time. We feel pretty sure that our pathologists are alert and the disease is a conspicuous one and it is safe to say that it is not established in this country, notwithstanding the fact that we have been importing pines pretty freely, but I think we ought to take very radical measures to get rid of it, notwithstanding.

Mr. Raphael Zon, of the Forest Service, Washington, D. C., addressed the members on this subject and advocated imposing a duty on seedlings imported from Germany.

After further discussion, in which nearly every one present took part, the following named gentlemen were named as a committee to prepare a statement for approval, to be given to the press for publication: Dr. Haven Metcalf, Hon. R. A. Pearson, Hon. George Aiken, Mr. F. W. Rane, Mr. Alfred Gaskill, Hon. James S. Whipple.

The committee prepared and submitted for approval the following statement which was duly approved and given to the press for publication:

"Mr. Pettis, one of New York State's Foresters, and who has

charge of tree nurseries and tree planting for New York State, discovered, about ten days ago, indications that what is known as the "European Currant Rust" or "Blister Rust," a disease which has affected white pine abroad, had attacked some of the young pine trees in the Lake Clear nursery of the State of New York. Specimens were immediately submitted to Dr. Spaulding, of the National Department of Agriculture, who was at the plantation at the time, and he pronounced it the "European Currant Rust" or "Blister Rust," confirming Mr. Pettis' notion about it.

"Commissioner Whipple immediately took the matter up and called a conference which was attended by the following named, well known, gentlemen from the National and State Departments. The conference was called at the Commissioner's New York city office, No. 1 Madison avenue, on June 28th:

Mr. W. O. Filley, Acting State Forester, New Haven, Conn.

Mr. A. F. Hawes, State Forester, Burlington, Vt.

Mr. Alfred Gaskill, State Forester, Trenton, N. J.

Mr. F. W. Rane, State Forester, Boston, Mass.

Mr. C. R. Pettis, State Forester, Albany, N. Y.

Dr. Perley Spaulding, Bureau of Plant Industry, Washington, D. C.

Dr. Haven Metcalf, Bureau of Plant Industry, Washington, D. C.

Mr. Raphael Zon, Forest Service, Washington, D. C.

Hon. R. A. Pearson, Commissioner of Agriculture, Albany, N. Y.

Hon. J. S. Whipple, Forest, Fish and Game Commissioner, Albany, N. Y.

Mr. Austin Cary, Superintendent State Forests, Albany, N. Y.

Mr. G. G. Atwood, Chief Nursery Inspector, State Department Agriculture, Albany, N. Y.

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Prof. F. C. Stewart, State Agricultural Experiment Station, Geneva, N. Y.

Mr. S. N. Spring, Consulting Forester, New Haven, Conn.

Prof. C. C. Curtis, Prof. of Botany, Columbia University, N. Y.

Hon. R. P. Bass, Forest Commissioner, Peterboro, N. H.

"The subject for which the conference was called was thoroughly discussed, and it is believed that no serious damage will occur, especially in view of the prompt action taken by all of the states represented in immediately proceeding to eradicate the danger caused by the appearance of the disease in the few places it has been found.

"Several of the northeastern states have imported large quantities of small white pine trees for reforesting land, and in some of the shipments the disease has been found. The affected trees, so far as we know, have come from a single nursery, in Germany, and it is well known where the trees have been planted, and for that reason it will be comparatively easy to take care of the trouble if promptly attended to. Representatives of the Bureau of Plant Industry of the United States Department of Agriculture and of the New York State Experiment Station have examined the diseased plants and agree that a complete eradication may be made now.

"The European Current Rust is a fungus disease which lives alternately on the white pine and the currant bush. It is most serious on small trees. The disease has not been reported in this country on white pine until this year; however, it was found on currant bushes at the Geneva, N. Y. Experiment Station in 1906, but Prof. F. C. Stewart, of that station, took every precaution and eradicated the disease by destroying the infected currant bushes.

"The representatives of the conference believe that there is no reason whatever for alarm among those who have planted seedling trees and those who desire to do so. All those having planted will be asked by the Department to make a careful inspection of the trees planted and such trees as are found infected will have to be destroyed. Agents of the New York Department of Agriculture who are making nursery and horticultural inspections in all parts of the State will be instructed to watch closely for the first appear-

ance of suspicious indications, and where such departments exist in other states they will co-operate in the same way, as will also the National Department of Agriculture. In this way the danger will be entirely eliminated. It is a disease of trees that cannot be discovered until the disease has developed for a year, and for that reason any inspection at the docks on receipt of trees, unless it is fully developed, could not be effectual in the discovery of the trouble on receipt of trees on this side.

"Commissioner Whipple believes that the people as well as the Departments are to be congratulated that the disease has been quickly discovered and such prompt steps taken to wipe it out."

A letter was received from Hon. Robert S. Conklin, Commissioner of Forestry of Pennsylvania, saying it would be impossible for him to attend the conference but he "would like to be advised, however, of the action taken at the meeting and will be glad to endorse that action so far as this state is concerned."

Mr. F. W. Besley, State Forester, Baltimore, Maryland, wrote: "I agree with you that the question for discussion is an extremely important one and much will depend upon the prompt action that would be suggested by such a conference. I want to express my interest and desire to co-operate in a matter of this kind which has such a wide application. If I am unable to be present, as it now appears likely, please convey to the conference my high appreciation of the stand which you have taken and the assurance of my hearty co-operation in dealing with the threatened injury to white pine."

Prof. E. J. Zavitz, Department of Forestry, Guelph, Ontario, wrote: "I realize the seriousness of this situation and if it is thought advisable we shall cease importing white pine. I have been considering, during the last year, the advisability of growing all our own planting material from the seed, realizing the danger of importing disease. I shall be glad to co-operate in any way with the efforts of your conference."

Immediately following the conference in New York city a second conference was held in Albany at the office of the Commissioner of Agriculture to devise means to handle this disease in this State.



Photo C. R. Pettis.

Easterly End of Plantation North of Paul Smith's.







There were present: Hon. R. A. Pearson, Commissioner of Agriculture; Mr. George G. Atwood, Chief Nursery Inspector, Department of Agriculture; Prof. F. C. Stewart, Botanist at Agricultural Experiment Station, Geneva; Mr. Austin Cary, Superintendent State Forests, and C. R. Pettis, State Forester. The following plan of work was adopted:

"1. Procure as complete as list as possible of every place to which Heins' white pine stock has gone during the past two years. It is our desire to extend this list to include all other stock imported from Germany and France.

"2. Inspect all such premises and destroy all *Ribes* plants, wild and cultivated, within 100 yards from such trees, and even a further distance where practicable. The *Ribes* plants should be pulled up or cut off in such a manner as to prevent sprouting. For example, the skunk currant should be pulled up because it spreads from underground stems, while gooseberries and cultivated currants, difficult to pull, may be cut off below ground. Burn all such plants found as explained under No. 4.

"3. Keep close tab on cultivated currants and gooseberries in all districts of the State where suspicious pines are located, and after July 15 keep closer watch than heretofore on currants and gooseberries throughout the State.

"4. Destroy by burning all infected or suspicious pine or *Ribes* plants. This is especially important in 1909 for *Ribes* may be expected to show signs of the disease if at all after July 15.

"When the plants are to be burned it should be done where they are found or at a place to which they are carried in bags made of closely woven heavy cloth such as canvas or factory, and all such bags should be thoroughly boiled or otherwise sterilized at the conclusion of each job.

"5. Suspicious pine plantings to be thoroughly inspected during the last two weeks in May and the first week in June (between May 10 and June 10 probably safe). This is very important in 1910 and should be repeated in 1911, the thoroughness in that year depending largely on 1910 findings."

An examination of our shipping records indicated that German white pine seedlings had been sent to forty-six different applicants and that transplants were distributed to thirty-eight parties. A division of territory was arranged with the Department of Agriculture and the above plan was faithfully carried out and the work completed by August 15th. We wish to acknowledge the generous, efficient assistance given us by that Department and without their aid the work could not have been done early enough to be sure of satisfactory results.

In order that the disease may be combatted intelligently it is necessary to understand its life history. As already stated the disease is a rust and like other rusts it passes its life on two distinct kinds of plants. In this case the two plants are the white pines (here used to include all pines having five needles in a sheath and includes our native white pine, the sugar pine of the western United States, the European stone pine and a few others of lesser economic importance) and a group of plant called *Ribes*, which includes both wild and cultivated currants and gooseberry bushes. This disease is propagated by means of spores and in order for the disease to spread both pine and currant or gooseberry bushes must be located near enough together that the spores may be carried by the wind from one to the other. The disease is of but little importance as far as currants or gooseberries are concerned but to the pines it is most serious.

"The white pine blister rust\* is particularly noticeable in the spring, from the middle of April to the middle of May.† It then covers the trunk of young plants of four or five years and over, as well as the trunk and branches of older trees, with bright yellow blisters (*Aecidia*). From these blisters or bags blows a dark yellow

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\*A translation from circular No. 5 of the German Imperial Biological Institute for Agriculture and Forestry written by Prof. Dr. Carl Freiherr von Tubeuf and translated by A. J. T. Von Lear, published by the Department of Agriculture, Albany, 1909.

†Prof. Stewart thinks that it is very doubtful if the disease appears as early in April in this country and would expect to find it the last two weeks of May.

powder, consisting of the reproductive cells, or so-called spores, of the fungus, which are carried great distances by the wind. These spores can not develop unless they fall on the leaves of currant or gooseberry bushes, in other words on plants belonging to the genus *Ribes*. On these leaves they germinate, however, especially on *Ribes nigrum*, *aureum*, and *sanguineum*, but also on other species. The germ tubes enter the leaf tissue and felt into a mat of countless threads (Mycelium). After a few weeks, about the beginning of June, these form on the underside of the leaves of currant and gooseberry bushes bright yellow deposits of new reproductive cells, called Uredospores, which spread the disease from leaf to leaf of the *Ribes* bushes. On all the leaves on which these cells happen to fall, similar yellow deposits are formed in a short time. This increase and distribution lasts the entire season, so long as the young leaves are formed. In the summer, however, still other reproductive cells (Teleutospores) are deposited on the underside of the infected leaves, which appear in the shape of yellow brown strings or sausages of the thickness of a hair. On the surface of these strings, tiny cells are deposited, so-called sporidia, which germinate only on the bark of young shoots of the white pine, but not on currant or gooseberry bushes.

"The relation between the white pine blister and the *Ribes* fungus which bears the name of *Cronartium ribicolum*, has been established by artificial infection, so that it is certain that the first (*Peridermium strobis*) is but a stage in the development of the second (*Cronartium ribicolum*).

"The last named sporidia, which come from the *Ribes* fungus, are produced and carried by the wind at the very season that the young white pine shoots have begun to develop and are in a condition to be readily infected. When the small sporidia germinate their germ tubes penetrate the tender bark of the white pine and there mate again (Mycelium). This tissue lives for many years in the branches and occasions considerable swelling of the shoots, by which the disease may be detected, also in the fall and in the winter when there are no yellow deposits on the bark.

"On the surface of the infected branches, probably not until several years after the infection, spore blisters are formed, such as are described at the beginning of the article. For a number of years these reappear every spring on the same swelling. (Their appearance is preceded by the formation of very small, almost dot-like heaps of spores, so-called spermogonia, with sweet tasting, sticky spores, so-called spermatia, about which nothing further is known.)

"At the end of the above mentioned processes, the fungus passes the winter on the bark of the white pine, is carried in May to the leaves of the *Ribes* plants, spreads from *Ribes* to *Ribes*, and returns the same summer to the white pine. Only in case of very thorough infection it causes the leaves of the *Ribes* plants to dry up before their time without, however, doing very serious injury to the plants. On the white pines it produces swellings upon which the yellow blisters are formed. The swollen parts of the bark afterward crack and split and die off at an early date. In consequence hereof the parts of the young plants that are situated above the infected bark, and the branches and upper parts of trees, dry up also. The thinner the bark the sooner it is eaten through and destroyed by the fungus.

"The damage caused by the fungus consists in the loss of young stock in nurseries, gardens and newly planted forests, the drying up of branches and general disfigurement of older trees, and finally the dying of whole trees in parks and forests.

"The epidemic character of the disease has been verified more than once. Instances are known in which a very large percentage of the plants in extensive plantings have been destroyed by the pine blister, causing a large financial and still larger forest culture loss. The disease has led to the cutting down of many trees in parks, it has killed a great many saplings in forests, it renders entire beds of infected plants in nurseries worthless for purposes of sale and has even induced many practical nurserymen to give up the growing of white pine altogether."

This disease has been the subject of much investigation and writing abroad, but Klebahn is the most authoritative writer and *Die*

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PLATE 1



by the blister rust. The entire swollen part and the branches starting from it are already dead. The bark is torn. The Aecidia of last year have dropped off.

Plate 3. Currant leaf with *Cronartium ribicolum* on the under side. The bright yellow deposits are the Uredospores, which spread from *Ribes* to *Ribes*; the brownish strings are the Teleutospores, whose Sporidia again transmit the disease to the white pine and there produce the *Peridermium Strobi*.

#### REFORESTING STATE LANDS.

On account of the great demand for trees by our land owners this work was practically abandoned for the present year.

At the Paul Smith's Plantations, 7,000 Scotch pine transplants were set, in fail places, by the man watching the plantation during the spring.

A plantation of 60,000 trees was made on the land acquired for the Delaware Fish Hatchery, near Margaretville, to protect the water supply. This is the second plantation on State land in the Catskills.

At Chubb Hill (near Lake Placid) 30,000 trees were planted and the area of this plantation increased twenty-five acres.

During the summer our plantations have been surveyed and carefully mapped for future reference.

All our plantations are making a very satisfactory growth.

#### SEED SPOT.

The seed spot is, next to broadcast seed sowing, the simplest method of artificial reforestation. It consists essentially in preparing little spots, usually about one foot in diameter, regularly over the field that is to be reforested. This plan of artificial reforestation does not require any nursery for propagating the trees because the seed is planted where it is desired to grow the future tree. In 1904 about ten acres of seed spots were made at Chubb Hill, near Lake Placid. The work was done in the fall with white pine seed gathered the same season. In 1905 forty-two acres were made in

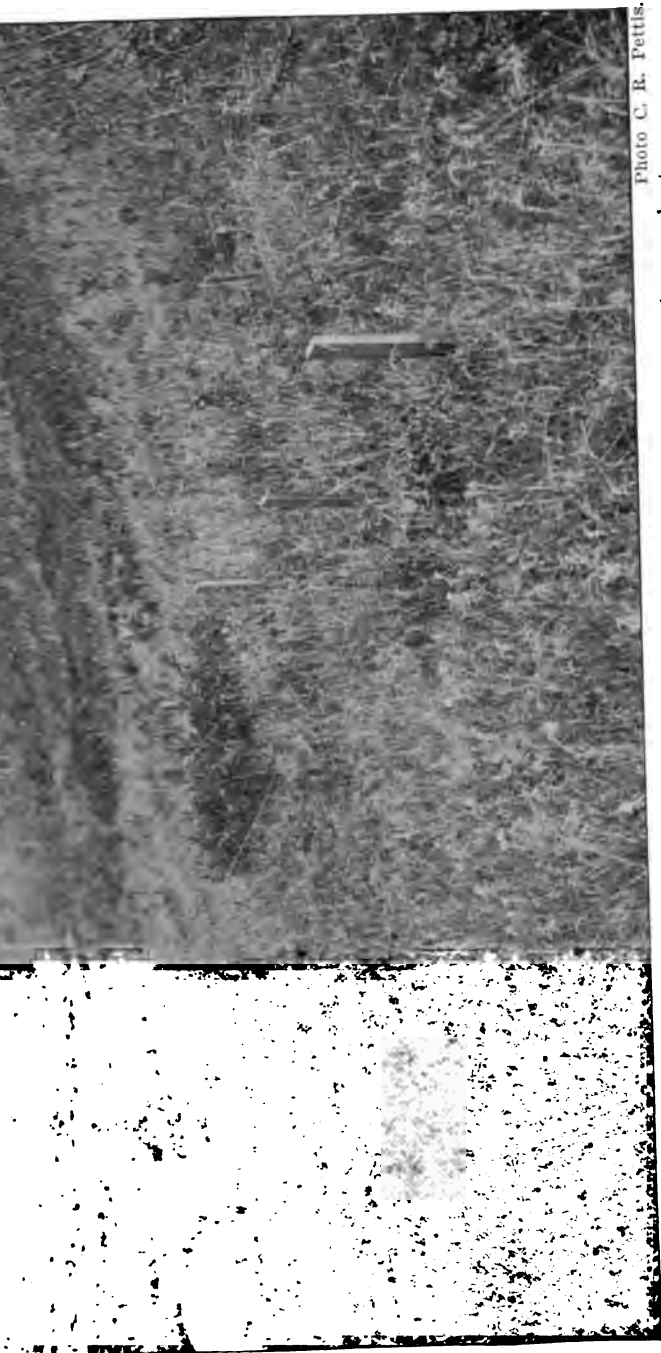


Photo C. R. Pettis.

Seed Spots in the Paul Smith's Plantation. Note the Stakes on which the records were kept.







Photo C. R. Pettis.

Seed Spot and Stake upon which Records were kept in the Paul Smith's Plantation.





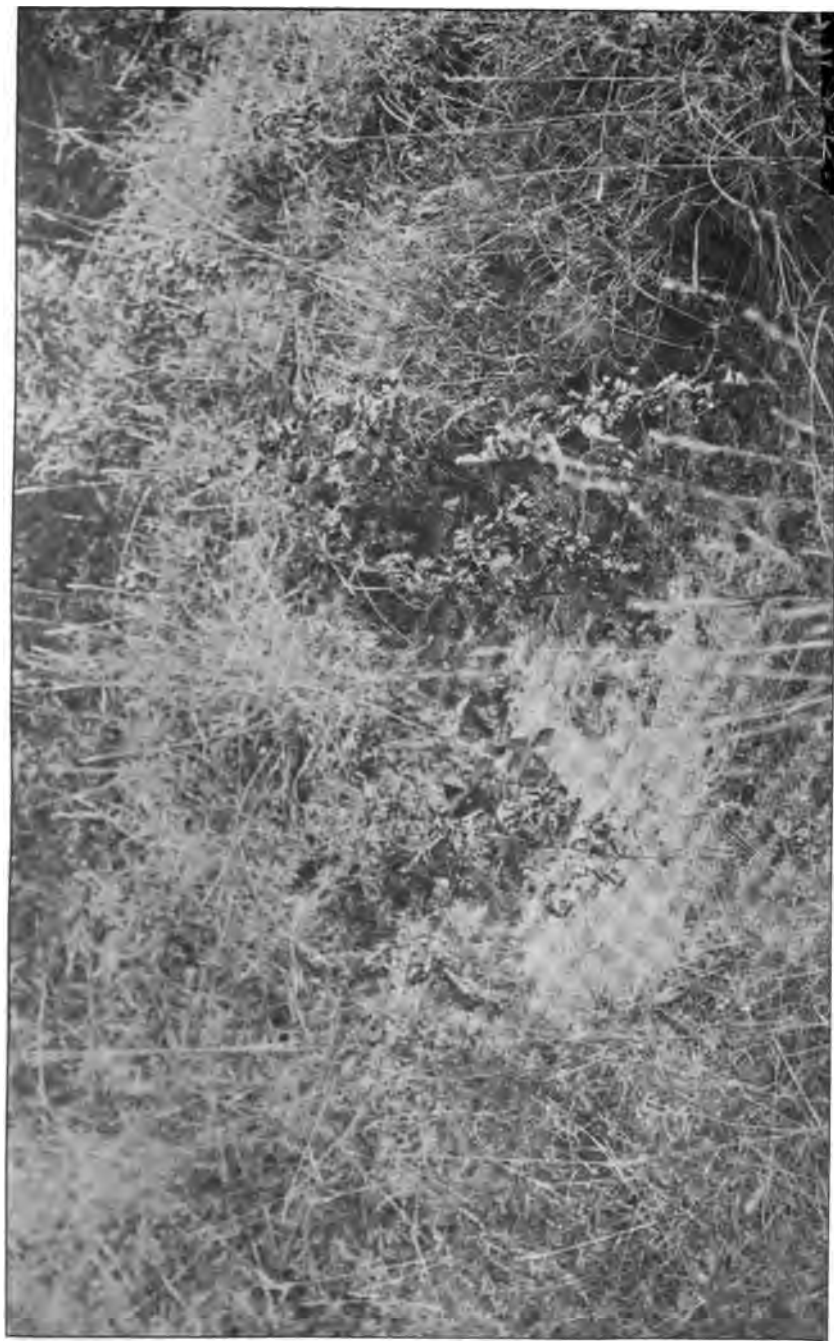
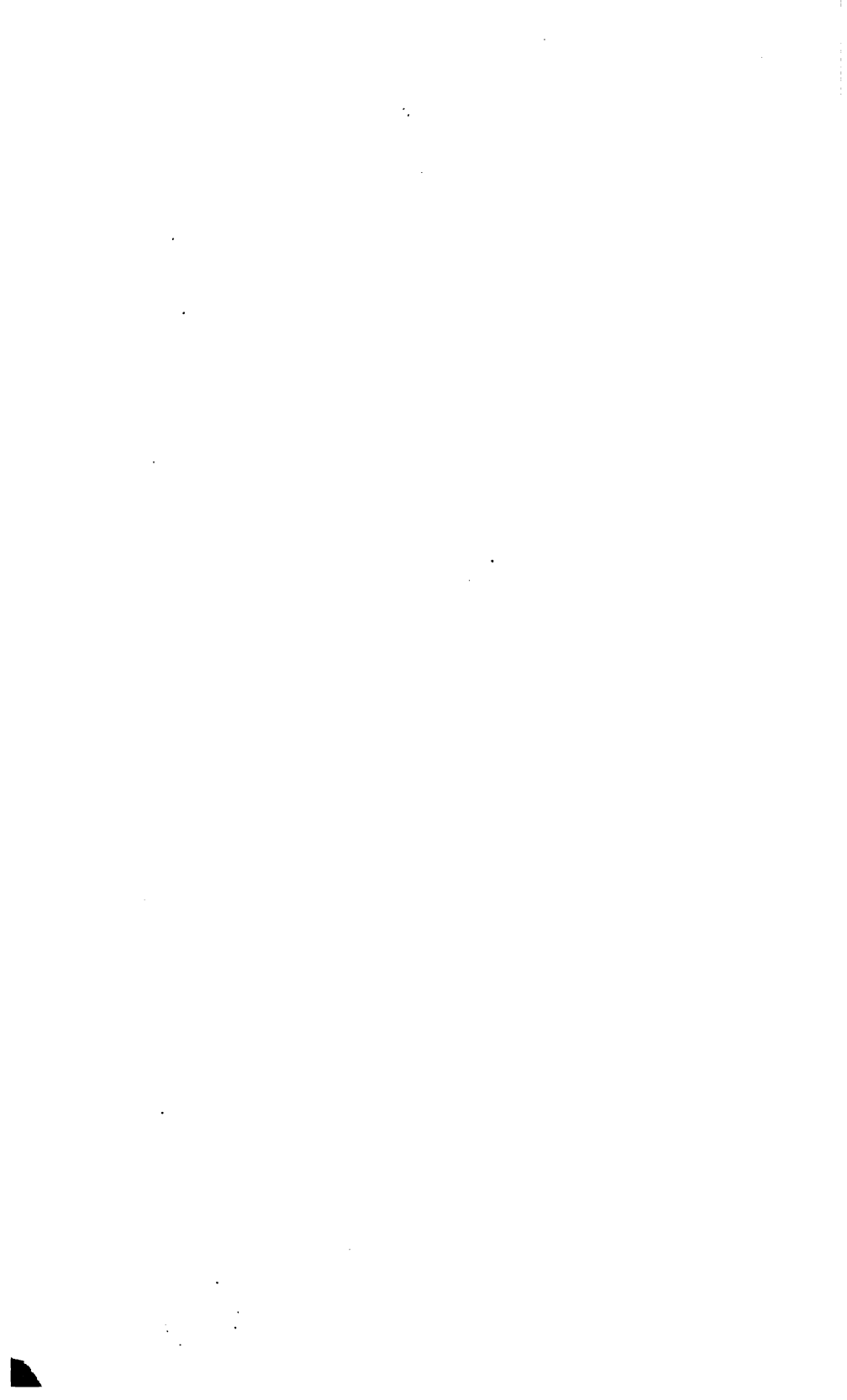


Photo C. R. Pettis.  
Seed Spot in the Paul Smith's Plantation. Note the Favorable condition for Growth by the Light Shade. The Light Colored Portion in the Foreground is the Seed Spot. There were no Trees Found Here.





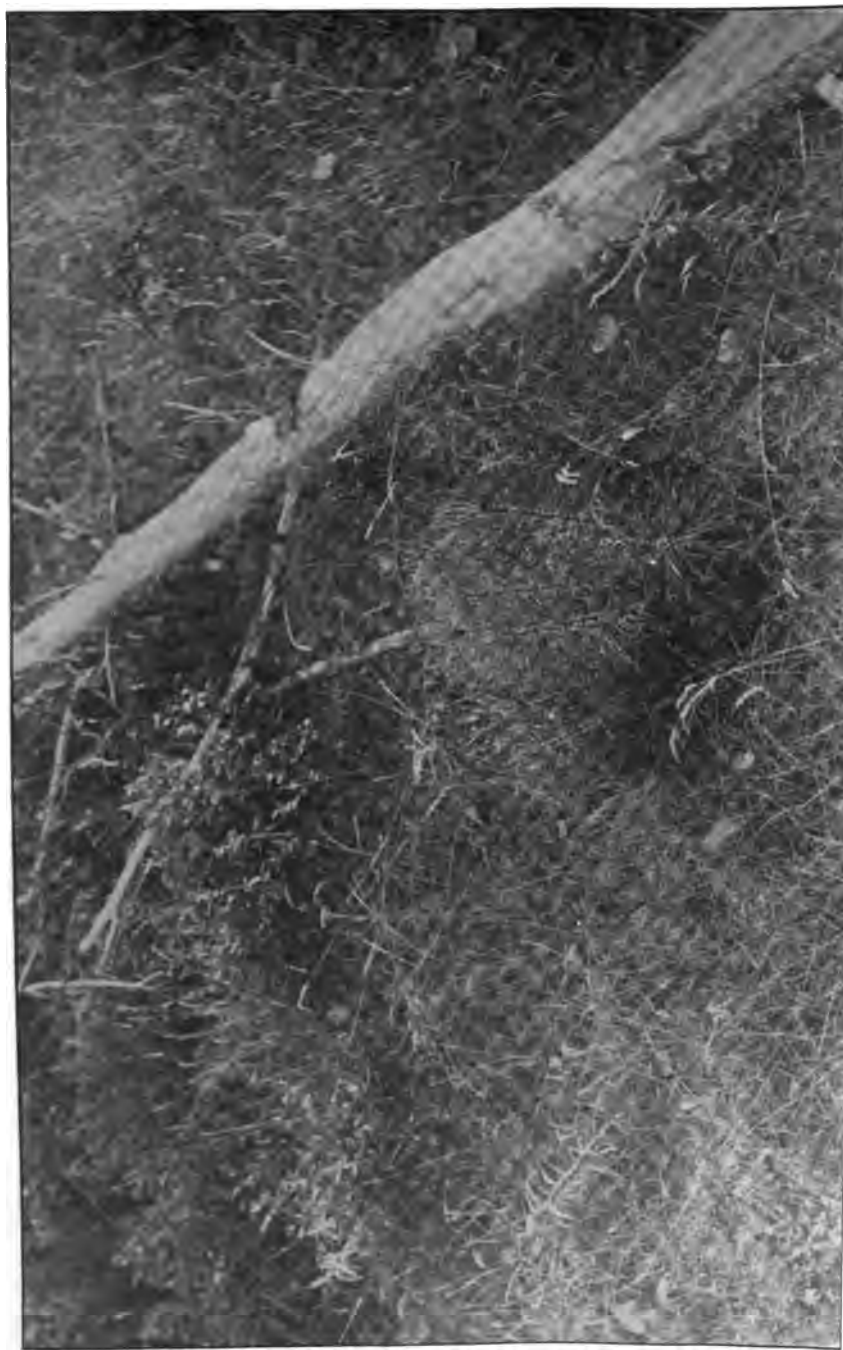


Photo C. R. Petlik.

A Seed Spot Three Years After Sowing. The Group of Trees are Bull Pine.





our plantation north of Paul Smiths and at this time white and Scotch pine were used. In 1906 about eleven acres more of seed spot was made in this same plantation when Norway, white, native red and Douglas spruce, also some balsam and Norway pine seed was used. The seed spots were further increased by about thirty acres in 1907 when several kinds of pine, spruce and other coniferous seeds were used.

Several kinds of seed spots have been made, viz.: large spots, small spots, hole hillocks, and unprepared ground. The large and small spots were made by loosening up the soil and preparing a small clean seed bed, in the former case from 12 to 15 inches in diameter, while in the latter about 6 inches in diameter. The hole hillocks were made by overturning a large thick sod and sowing the seed on the overturned soil. In the case of unprepared soil there were two methods, one of them being to sow seeds broadcast on the ground (which was covered with a light grass sod), the other plan was to cover the seeds, sown on the unprepared ground, with a handful, or more, of dirt which was carried in a pail for the purpose.

The cost of this work naturally varies with the kind of spots. In all cases these spots have been made under favorable circumstances, as regards ground, cover, thus contributing to low costs. A careful examination of the expenditures made and acreages planted indicates that \$10 per acre is about the average cost.

In order to secure information upon which to base future work careful counts were made this summer of 2,231 seed spots made in 1906 and 1907 of various species. The accompanying illustrations give a much better idea of the condition of the ground cover than can be done by description. It also indicates the stakes, set at the end of each row of spots, upon which were inscribed proper legends denoting the species used, kind of spots, date of planting, and treatment of the seeds. All of the seeds were coated with red lead before planting.

The accompanying tabulation shows the results of our counting.

The results show that on the average 35 per cent of the spots

now have trees. The spruces, larch and balsam are not desirable species for the work. About 40 per cent of the white pine spots have trees. Bull pine, in one case, shows 94 per cent of the spots growing trees with an average of over ten trees in a spot. This is by far the best showing and is the only one that seems to indicate the desirability of seed spot planting.

#### EXPERIMENTAL WORK.

In order to test the desirability of planting young stock the following aged species will be set in sample plots the coming spring:

Type I. On sandy soil with no shade:

White pine 2-year seedlings, 1 + 1 transplants, 2 + 1 transplants.

Scotch pine 2-year seedlings, 1 + 1 transplants, 2 + 1 transplants.

Red pine 2-year seedlings, 1 + 1 transplants, 2 + 1 transplants.

Bull pine 2-year seedlings, 1 + 1 transplants, 2 + 1 transplants.

Type II. On fertile loam, little or no shade:

White pine 2-year seedlings, 1 + 1 transplants, 2 + 1 transplants.

Scotch pine 2-year seedlings, 1 + 1 transplants, 2 + 1 transplants.

Type III. Under-planting of mature hardwoods:

Heavy shade (density .9):

Norway spruce 2 + 1 transplants, 2 + 2 transplants.

Moderate shade (density .5):

Norway spruce 2 + 1 transplants, 2 + 2 transplants.

Type IV. After clear cutting:

Norway spruce 2 + 1 transplants, 2 + 2 transplants.

Type V. Under-planting second growth poplar, sandy soil:

White pine 2-year seedlings, 1 + 1 transplants, 2 + 1 transplants.



Scotch pine 2-year seedlings, 1 + 1 transplants, 2 + 1 transplants.

Red pine 2-year seedlings, 1 + 1 transplants, 2 + 1 transplants.

Norway spruce 2-year seedlings, 1 + 1 transplants, 2 + 1 transplants.

There are, in connection with the management of our nurseries, several problems which have been referred to in previous reports and work upon them will be continued.

Very respectfully yours,

C. R. PETTIS,

*State Forester.*

Albany, N. Y., *December 21, 1909.*



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# **Bureau of Marine Fisheries.**

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**B. Frank Wood, Superintendent.**

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## Report of the Superintendent of Marine Fisheries.

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HON. JAMES S. WHIPPLE, *Forest, Fish and Game Commissioner*:

SIR.—Pursuant to the requirements of section 188, chapter 19, of the Consolidated Laws, I have the honor to present herewith a report covering the business of the Bureau of Marine Fisheries for the fiscal year lately closed.

This is the first opportunity which has been afforded to report upon an entire year of operation under the new Marine Fisheries Law of 1908 (re-enacted at the last session of the Legislature as article XII of chapter 24 of the Laws of 1909). The results accomplished have amply demonstrated the wisdom of that legislation. In some of its provisions the law was of a pioneer character. This was the case especially in its requirements of proper sanitary conditions and surroundings for oyster beds. This will be again referred to, it now being sufficient to say that other states are following in the track first marked out when in the year 1905 a bill embodying the present sanitary provisions was introduced.

### BUSINESS OF THE YEAR.

#### I. *Surveys.*

(a) *Hydrographic triangulations.* The principal operations during the year have been on the north coast line of Long Island between Port Jefferson and Horton's Point, sixty signals having been located within these limits, including some United States Coast and Geodetic points. This stretch of shore covers about thirty-six miles. The completion of this work opens up a large area of lands under water for future shellfish cultivation. All of the triangulation work which had been marked out for the year was fully completed before the close of the season, so affording an opportunity to make substantial progress upon preliminary work

upon the extension of the system from Horton's Point easterly to Orient Point, which is about twelve miles from Horton's Point, and is the most easterly point upon the northerly side of Long Island. In this preparatory work for next year's triangulation survey upon the division mentioned, three new tripod signals and five rock signals were erected, and in addition sixteen other points to be used for signals were selected. Under the system of surveys used in Long Island Sound the lands under water are laid off in townships and lots so that a grant of land being made to a shellfish planter there is no difficulty in fitting the application to the exact land intended, and conflicts of titles and of boundaries are avoided. The system has been described in detail in former reports as a proposed system, so that it is not now necessary to say more about it at this time except to refer to the fact that the department is just beginning to reap the undoubted benefits accruing from its practical application. Arrangements will be perfected to carry forward the triangulation to the eastward of Horton's Point during the coming season.

(b) *Lot surveys.* It will be understood that the township and lot system of triangulation surveys could only be applied in new territory not heretofore used for shellfish cultivation. The older localities were originally laid out upon the plan of making special surveys of the several plots or tracts of land and tying the boundary corners to monuments or to natural objects upon the shore. The department, therefore, had made for each oyster planter a survey for each one of his lots. During the year there were thirty new or original surveys of this character covering three thousand ninety-nine and six-tenths (3,099.6) acres, distributed as follows:

In Long Island Sound, principally near Port Jefferson and Matituck, there were fifteen surveys, covering two thousand eight hundred six and four-tenths (2,806.4) acres. In the Hudson river, three surveys, covering two hundred forty-one and two-tenths (241.2) acres. In Jamaica bay, ten surveys, covering thirty-nine (39) acres. In East Chester bay, two surveys, covering thirteen

(13) acres. The above mentioned lot surveys, being all original surveys, were all made at the expense of the State, except that certain facilities for doing the work, such as furnishing the necessary boats and unskilled labor, were provided by the lot owners.

Resurveys are made by the department upon the application of lot owners, the expenses being wholly met by the applicants, including an engineer's fee of seven dollars per day while he is engaged upon the work. Ten resurveys were made during the year for which the bureau received payment at the rate mentioned, the figures being included in the financial statement elsewhere given. The facts and figures in relation to the triangulation and lot surveys are largely taken from the report of the Engineer of the Bureau of Marine Fisheries under whose supervision the work has for many years been carried forward.

## *2. Land Transferred.*

(a) *By lease to the highest bidder.* During the year thirty-six original applications for lands under water, for shellfish cultivation, have been filed, covering two thousand eight hundred and ninety-one (2,891) acres, also twenty-one applications for renewal leases covering four hundred and nine (409) acres. Twenty-six leases in all were executed covering two thousand seven hundred seventy-nine and two-tenths (2,779.2) acres. The leases for these lands were awarded after due advertisement of the applications to the highest bidders. Though offered at public auction it is found in practice that the leases are almost invariably awarded to the applicants at a uniform rental of two dollars per annum per acre, that being the minimum bid receivable under a rule of the Commission. Instances where larger or competitive bids have been made are so rare as to amount to the exception which proves the rule.

(b) *By surrender to the State.* One hundred and sixty-three tracts, covering three thousand one hundred two and six-tenths (3,102.6) acres have been assigned to the State under the authorization contained in the Marine Fisheries Law. These assignments are classified as follows:

90 tracts under lease in Jamaica bay .....	673.3 acres
9 tracts under lease in Raritan bay .....	172.8 acres
16 tracts under lease in Long Island Sound.....	1,201.4 acres
9 tracts under franchise in Long Island Sound..	419.1 acres
129 tracts under franchise in Raritan bay.....	636.0 acres

It will be noticed that over one thousand acres of these lands are classed as franchises, *i. e.*, grants in perpetuity. It is no longer the policy of the State to part with such lands in perpetuity, except in certain localities where local authorities have by legislative action been empowered to deal with lands under water; it will therefore be appreciated that the recovery by the State of lands which had formerly been so granted is a distinct gain. The assignment to the State of these old grants has been brought about by the enforcement of a nominal tax amounting to twenty-five cents per acre which has been uniformly assessed upon all lands under water used for shellfish cultivation excepting in certain exempted localities.

(c) *By assignment between individual holders.* The old franchises were by statutes made personal property and have been transferred from owner to owner with all the freedom usually attendant upon personal property sales, nonresidents in this respect standing upon the same basis as our own citizens. Leases for terms of years, however, are issued to citizens of the State only and may be assigned in whole or in part only to those who might have been originally lessees. Such assignments are subject to the approval of the Commissioner and when made must be recorded in the office of the Superintendent of Marine Fisheries. Records of this character and copies of such records, when duly certified, are admitted in evidence in any action or proceeding, civil or criminal, in which they are material. During the year three hundred and one such assignments have been recorded in the Bureau of Marine Fisheries.

### 3. *Revenue Derived.*

The principal revenues of the bureau are obtained from rentals and taxes. To a less degree there are receipts from recording and license fees. Itemized statements covering all the details of office



rendered every month to the Commission and are  
able from the books and files of the department. They  
voluminous a character for insertion in this report,  
ended to summarize rather than to itemize the business

During the fiscal year which closed September 30,  
own by the monthly statements, moneys have been for-  
ne Commission at Albany, as follows:

.....	\$1,263 42	
er .....	249 08	
er .....	359 95	
.....	972 00	
y .....	3,260 18	
.....	3,511 61	
.....	1,836 67	
.....	559 66	
.....	1,174 82	
.....	2,097 06	
.....	289 29	
er .....	1,926 63	
		\$17,500 37
.....		
.....		1,070 90

the total collections in this bureau for  
ar was..... \$18,571 27  
.27 in excess of the estimate made by  
tendent.

in accordance with subjects from which the revenues  
the following classification is naturally made:

rentals of shellfish lands .....	\$8,167 62	
orfeited deposits upon rentals.	12 00	
advance deposits on rentals...	1,070 90	
		\$9,250 52

(b)	From taxation of shellfish lands . . . .	\$6,911 99	
	“ penalties under tax laws . . . . .	294 28	
	“ interest on deferred tax pay- ments . . . . .	23 83	
			\$7,230 10
(c)	“ recording fees . . . . .	\$480 25	
	“ license fees . . . . .	1,550 00	
	“ relocation surveys . . . . .	30 40	
	“ recoveries . . . . .	30 00	
			2,090 65
			\$18,571 27

(d) *The revenue as compared with former years.* It has for many years been the opinion of your superintendent that the bureau should, and might be, self-supporting and even revenue-producing, and every effort has been made to reach this ideal. How nearly it has been attained may be judged by the figures above given. Before the Marine Fisheries Law took effect the revenue for the five years from 1901 to 1905 inclusive was as follows:

1901 . . . . .	\$1,812 40
1902 . . . . .	1,589 84
1903 . . . . .	1,574 94
1904 . . . . .	1,523 22
1905 . . . . .	2,496 79

Total for five years . . . . . \$8,997 19

being an average of one thousand seven hundred ninety-nine and 44/100 dollars (\$1,799.44). It will thus be seen that the present revenue under the new law is ten dollars to every one dollar under the old system.

(e) *What may be done to increase the revenues.* It is considered that the present minimum annual rate of two dollars per annum per acre rental, at which leases of lands under water are

now being made, is for the present at least a sufficient charge upon the industry. Especially is this the case when it is remembered that in addition to this rental such lands are subjected to a flat tax of twenty-five cents per annum per acre. All lands leased, under the present system, for shellfish cultivation are therefore now paying to the State two and a quarter dollars per acre every year. The question of a possible increase in the revenues would seem at this time to exclude the shellfish planter upon whom a higher charge would no doubt prove burdensome. In cases where it may appear that special tracts of land are, considering all the surrounding facts, worth more than the usual rate, the power is already given to classify such lands in accordance with their value and dispose of them accordingly. The search for an increased income should rather be directed to other subjects such as are utilized elsewhere for revenue purposes but with us escape all payment to the State. In other jurisdictions considerable sums are collected by way of license fees from net fishermen, lobster fishermen and fishing vessels. Under our law only nonresident salt-water net fishermen are charged a license fee. Residents using vessels of fifty tons or upward for the purpose of taking menhaden or moss-bunkers from which to manufacture oil and fertilizers are charged a fee but otherwise, it is provided by the law, "No license shall be required from citizens of this State for the purpose of fishing for migratory food fish of the sea." This exempts practically all the net and market fishermen doing business along our coasts from any payment to the State.

#### *Sanitary Conditions in Oyster Beds.*

From the time the first legislative measure looking to a careful examination of the State oyster beds under the direction of the State Board of Health was drafted in this department (session of 1905) until the present there has been much discussion of the sanitary question until the importance of the matter has become well understood in every shellfish producing State. At the time of writing the annual report for 1908 your superintendent sub-

mitted a brief account of the bacteriological and sanitary work which had been performed, at his request during that year, by the State Department of Health, though the report of the State Commissioner of Health had not at that time been received. Shortly afterward the report of the Commissioner of Health came to hand and fully described the magnitude of the work which had been placed upon his department.

In the Monthly Bulletin of the New York State Department of Health for February, 1909, the Commissioner, under the heading "The Bacteriological Investigations of Shellfish Grounds," says:

"The general survey comprises visits to the oyster beds and consultations with representative oyster growers and health officers in the vicinity of Raritan, Jamaica, East Chester, Great South, Huntington, and Oyster Bays, and in the district comprising Peconic Bay, Shelter Island Sound and Gardiner's Bay.

"The collection of samples was commenced the latter part of July and continued until October first.

"The total number of samples of all kinds examined was 332. Of these, 128 were of water and 204 were of samples of oysters. In all 926 oysters were subjected to bacteriological examination.

*Comments upon the Results of the Sanitary Examinations and the Bacteriological Investigations.*

"It is quite essential that there should be no misunderstanding as to the magnitude and scope of the engineering field work properly included under the conventional designation of 'Sanitary Survey,' and to the difficulty of securing without more extended and full series of observations, covering a wide range of physical phenomena, the data to make this survey complete.

\* \* \* \* \*

"What has been accomplished so far is, however, of a permanent character, permanently recorded, and is of such a nature as to form a basis of extended and more elaborate work that must

inevitably be carried on in the future if rational and consistent official action is to be taken according to the provisions of the act.

\* \* \* \* \*

"The policy of the State Department of Health since 1905 has been that further and unrestricted pollution of the waters of the State should cease and, in so far as the Department had the power, the existing discharge of raw and ineffectively treated sewage should as rapidly as possible be prohibited.

"Active work along these lines has been conducted by the State Department of Health on Long Island since the passage of the law of 1903, and its efforts will be vigorously continued, with the expectation of rapid improvement in existing conditions."

In the report, which the Commissioner of Health submitted to your superintendent these sentences occur:

(Fol. 37.) "The studies can only be considered as preliminary and as such, the department is not warranted in passing final judgment on the results for the purpose of administrative action.

(Fol. 49.) "It must be evident then that an investigation full enough to secure all of the necessary laboratory and engineering data to satisfactorily solve all of the questions upon which can be based proper and consistent official action relative to the oyster beds and tidal waters in the vicinity of New York and Long Island is a task which it has been impossible to complete in the limited time and with the limited force of laboratory and engineering division assistants."

The report of the Commissioner of Health, so far as he was able to go, with the time and means at his command, was full, detailed and exhaustive. Perhaps it might be thought, by one having no knowledge upon the subject, that as the investigations had not been carried forward to completion or far enough to warrant definite conclusions, the work expended was without useful result. Nothing could be further from the truth. In fact, the efforts which had been made for years by the Shellfish Department for the purpose

of securing sanitary reforms and improved methods in oyster and clam culture were emphasized and clinched when the inspectors from the Health Department visited the various shellfish localities and were seen at their work of investigation upon all of our bays, sounds and harbors.

Men engaged in the business of planting, raising and marketing oysters became intensely interested in securing for their crops the most cleanly possible surroundings, forming their own associations to discuss and perfect the best attainable methods, employing well known bacteriologists to make tests for them and to advise how conditions might be improved. They have co-operated to the extent of their ability with the officials of this bureau and with the health department inspectors by furnishing boats and men and helping in every possible way. Following the question of the purification of the surroundings of oyster beds, the matter of securing sanitary oyster carriers was taken up, i. e., the securing of a proper package in which oysters might be shipped, to points near and distant, with the least possible danger of becoming polluted in transit. Many states, through their appropriate officials, became interested and meetings and discussions upon the subject became frequent. The matter was taken up by the United States Department of Agriculture, hearings being held by the Board of Food and Drug Inspection, resulting in the publication of

#### "FOOD INSPECTION DECISION, 110,

#### SHELLFISH.

Issued October 15, 1909.

"The Department has investigated the preparation and shipment of oysters, clams, and other shellfish. A public hearing on this subject was held by the Board of Food and Drug Inspection on May 20, 1909. At this hearing growers, packers, dealers and the public were afforded an opportunity to be heard.

"It is unlawful to ship or to sell in interstate commerce oysters or other shellfish taken from insanitary or polluted beds. The pollution of oysters with sewage can readily be detected by bacterio-

logical examination, and such polluted oysters or other shellfish are adulterated under section 7 of the Food and Drugs Act of June 30, 1906, in that they contain an added 'poisonous or other added deleterious ingredient which may render such article injurious to health.'

"Such articles are likewise adulterated under section 7, in the case of foods because they consist 'in whole or in part of a filthy, decomposed or putrid animal or vegetable substance.'

"It is unlawful to ship or to sell in interstate commerce oysters or other shellfish which have become polluted because of packing under insanitary conditions or being placed in unclean receptacles. In order to prevent pollution during the packing or shipment of oysters, it is necessary to give proper attention to the sanitary condition of the establishment in which they are packed and to use only receptacles which have been thoroughly cleansed as soon as emptied. In order to prevent the possibility of contamination, it is desirable that such containers be sterilized before using.

"It is unlawful to ship or to sell in interstate commerce oysters or other shellfish which have been subjected to 'floating' or 'drinking' in brackish water, or water containing less salt than that in which they are grown. Such food is adulterated under section 7 of the law because a substance 'has been mixed and packed with it so as to reduce or lower or injuriously affect its quality or strength.' There can be no objection to 'drinking' shellfish in unpolluted water of the same salt content as that from which they have been removed. Attention is called, however, to the dangers resulting from 'drinking' shellfish near polluted fresh water streams and near other sources of pollution.

"It is unlawful to ship or to sell in interstate commerce shucked oysters to which water has been added, either directly or in the form of melted ice. Such food is adulterated under section 7 of the act because a 'substance has been mixed and packed with it so as to reduce or lower or injuriously affect its quality or strength,' and also because a 'substance has been substituted wholly or in part for the article.'

"The packing of shellfish with ice in contact may lead to the absorption by the oyster of a portion of the water formed by the melting ice, thus leading to the adulteration of the oysters with water.

"Only unpolluted cold or iced water should be employed in washing shucked shellfish, and the washing, including chilling, should not continue longer than the minimum time necessary for cleaning and chilling.

"In view of the fact that the shipping season has begun and shippers will require several months to provide themselves with suitable containers for the shipment of shellfish out of contact with ice, no prosecutions will be recommended prior to May 1, 1910, for the shipment or sale in interstate commerce of oysters or other shellfish because of the addition of water caused solely by shipment in contact with ice."

H. W. WILEY,  
F. L. DUNLAP,  
GEO. P. McCABE,

*Board of Food and Drug Inspection.*

Approved:

W. M. HAYS, *Acting Secretary of Agriculture.*

Washington, D. C., October 14, 1909.

As a result of the discussions upon the subject and of the new requirements of the trade and of State and National officials, many new styles of carriers or shipping packages have been invented. The object has been to keep the oysters from coming into contact with the ice in transit. Some planters and dealers are experimenting with a number of different inventions in the endeavor to find the one best adapted to their purposes.

No standard has yet been adopted in accordance with which it may be said that the waters in any given locality are safe or unsafe for the cultivation of shellfish, but intelligent efforts are being made, as before intimated, by the United States and State Governments and by the planters themselves, to secure a wholesome product from



clean sources. The extent to which New York bay is notoriously polluted, in consequence of the continual discharge into its waters of the effluent from hundreds of sewers, mark it as a peculiarly unfit place for shellfish cultivation, and throughout the history of this department no lands under those waters have been granted for the purpose of raising oysters for food or market purposes.

Taking into consideration the fact that the oyster does not contract typhoid fever; that on the contrary it expels within a few days any germs of bacilli which may have entered its shell; that the danger of pollution in the oyster is measured by the amount of pollution in the water surrounding it; that in all the tests made no bacilli typhosus have been found in oysters unless first placed there for experiment or unless for experiment the oysters had been purposely immersed in a polluted medium; that it may be said that in practically every case of typhoid the bacillus has been carried by drinking water, milk or other ordinary foods, while all of the outbreaks of typhoid in this country which may reasonably be attributed to the consumption of oysters may be counted upon the fingers of one hand. It will be appreciated that the oyster has always been a relatively safe article of human food. Now when, in addition to the natural safeguards, State Commissions, the National authorities, Shellfish Associations and individual planters and dealers are actively interested in securing proper sanitary surroundings and pure environment for oyster beds and have taken pains to provide sterilized and otherwise sanitary packages in which the mollusc may be shipped to localities remote from the coast, without coming in contact with any questionable substance or surface, not even touching the ice with which the package is cooled, there can be no doubt of the good and wholesome character of this appetizing article of food.

#### ASSOCIATIONS AND CONVENTIONS.

Following the announcement in the last annual report of your superintendent concerning the formation and organization of The National Association of Shellfish Commissioners, a meeting known

as the First Annual Convention was held at the New York Aquarium on the fifth and sixth days of May of the current year. About thirty delegates from shellfish producing states were present officially, together with about one hundred members of the National Oystermen's Association. The convention was unanimously commented upon by the public press and was considered to be a great success. Addresses were made by well known gentlemen and papers upon subjects appropriate to the occasion were read by prominent scientists. All officers of State and Federal Commissions and Bureaus, having charge of investigations or development of resources in shellfish products, had been urged to attend and to become actively identified with the work of the Association as the membership requirement had been fixed so as to include not only executive officers but also all persons identified in any way with the work carried on by Shellfish Commissions or Bureaus, and especially biologists and engineers; the object being to bring together once in each year those interested in the laws and general questions relating to the cultivation of oysters and other shellfish, for the purpose of discussing the needs of these industries and the best plans for meeting these needs.

As New York was the host we were glad, through the courtesy of Mr. Charles H. Townsend, director of the New York Aquarium, to secure the use of that historic building for the meetings. That it is an ideal place in which to hold such functions was amply gathered from the expressions of pleasure gleaned on every side. The comprehensive, attractive and inimitable display of fish, shellfish and of denizens of the sea and waters falling under other classifications, was carefully inspected by the visitors from other states. Great interest was manifested in the fact that the company was encircled by walls which had been standing for over one hundred years; that here General Lafayette was received in 1824 to this country and welcomed by the American patriots; that here Kossuth addressed the military; that here the world renowned Jenny Lind gave that remarkable, that inimitable exhibition of voice in sweet song when first she visited these shores in 1850; that this was the

old southwest battery, afterward called Fort Clinton, and which, within the memory of men not old, was Castle Garden, where immigrants from abroad were received to this land of promise—America.

The oration of the occasion was made by Hon. Edward C. Stokes, former Governor of the State of New Jersey. Scientific papers were read by Dr. George W. Field, of Massachusetts; Dr. Tarleton H. Bean, of New York; Dr. W. D. Bigelow, of Washington, and Dr. Caswell Grave, of Baltimore.

One notable and highly appreciated innovation in the usual style of arrangement of addresses was made upon the program. It was the opinion of the committee on program that in addition to scientific papers, at least one paper should be had from the business standpoint of the practical oyster planter and dealer. In consequence Mr. Azel F. Merrill, President of the National Oystermen's Association, himself a life-long oysterman, was invited to read a paper. As information from the practical side so rarely reaches the degree of publicity deserved, I apprehend that the following quotations from Mr. Merrill's paper will give valuable information. He says:

"The oysterman of to-day, whose experience dates from the time when he could first pull an oar and help his father bring back the catch after a day's tonging, has seen the most marvelous strides in a business which for ages was conducted on the principles handed down from father to son. As the farmers in olden times planted their corn when certain lunar demonstrations appeared, because their fathers and grandfathers before them had done so the oysterman of yesterday plied his vocation as his ancestors had done in the days of old. What a revolution has occurred in this industry in a few years. Following the spirit of the age, shattering old traditions, disregarding father and grandfather and their antiquated methods, the progressive on-marching business army has paused to look over this field, and presto! we find it no longer the staid respectable occupation of a few hard-working men, but a vast cultivated field for the employment of capital, and demonstrating to

the fullest extent the possibilities of an industry which will expand and grow as the modern scientific methods are more generally understood and adopted.

“Starting with the natural growth which was the first field of the oysterman, we have seen the gradual development of land under water until to-day vast oyster farms are under careful scientific cultivation. The old skiff and tongs have been laid aside and, like the arms of the ancient Romans, are more ornamental than useful. In their places we see the fast well-built steam and power boats with their powerful dredges darting back and forth across the bay, loaded to the water's edge with this delicious sea food. The rapidity with which oysters are now dredged and brought to market necessitates a greater field and a more general consumption. Competition has reached its keenest stage, and the fight for an outlet for the product of this advanced cultivation has resulted in lowering the price of the oyster until to-day it is not a luxury but a staple article of food and will bring only its food value, hence the consumer is benefited by the advance in oyster cultivation as well as the dealer.

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“After the planting, growing, transplanting and maturing, the dredged oysters, carried to market in swift boats, must be sold. Here the interesting natural history of the oyster industry ceases; the wonder at the marvelous work of Nature in ‘bringing these oysters from a tiny speck of film in the water, through the countless vicissitudes which surround the struggling atom to a well developed hard-shelled self-reliant bivalve is overshadowed by the more important feature from an oysterman's point of view — how can all these oysters be sold, to whom, and for how much?

“The methods employed in selling and distributing the harvest of these vast under-water farms have progressed in the same proportion as the growth and cultivation and has taken on all the selling features of the largest mercantile establishments of which these methods are characteristic. Advertising in all its far-reaching publicity and persistent drumming by salesmen and solicitation by

mail and by wire are among the methods employed. In the city the salesman makes his rounds, and the orders are delivered in the shell by wagon the same day or the next day. Out-of-town orders are mostly opened and shipped in tubs in which a clean pure piece of ice is placed, or in carriers containing a galvanized receptacle for the oysters with the ice packed around solidly on the outside.

"As yet the conservative old-fashioned oysterman is not ready to grasp the new order of things in its fullest significance. Like the old-fashioned farmer, he can't bring himself to believe that this mad rush, this ruthless casting aside of old traditions can mean anything but financial disaster, but just as sure as night follows day so must the oysterman lay aside prejudices and deep-rooted but fallacious opinions, get in the fight and march along with the army of progress, and if it means that in the struggle some are crowded to the wall, some fall never to rise, it is the regrettable but unswerving law of progress and competition, and the sooner the antiquated oysterman girds up his loins, puts on his armor and sallies forth in the van of the army, the sooner he will reap the inevitable reward of intelligently applied efforts and progressive oyster cultivation.

"The next few years will be devoted to experiments, stimulated by the keen competition I speak of, and money will be spent unsparingly, ungrudgingly, to bring the oyster to the very highest state of perfection. This is the aim of every responsible loyal oysterman, and in accomplishing this result, much that is now done will have to be undone, much that is of importance will sink into insignificance. The preparation of the ground will receive the most careful attention. The planting of the seed will be accomplished by the most modern and approved methods. The transplanting and maturing will be looked after with as much attention to details as a farmer would give to his pet bed of strawberries destined to take first prize at the county fair. The marketing of the crop will be the crowning feature of the intense and earnest struggle for commercial recognition, marked by sanitary caution, improved healthy

competition and the adoption of every system and appliance destined to promote the health and add to the Epicurean pleasure of the consumer.

"The Department of Health, conscious of the absolute necessity of pure food, and noting the rapid strides of this hitherto lethargic industry, has taken the oyster under its wing, and the public are assured of its wise and beneficent interest in their behalf to the end that sweet wholesome oysters and no others may be sold. The oyster dealers have placed themselves on record as inviting any recommendations which the Pure Food Law or the Health Board might suggest. The National Association has appointed a committee, now acting with the Department at Washington, to select the best method of transporting opened oysters to distant points. This committee has visited Washington five times, and its mission is as yet unfinished. The New York State Association is acting in harmony with the State Board of Health, cheerfully furnishing them with boats and men to pursue their investigations, and stands ready to do so as long as it is requisite or necessary. The New York city dealers are conducting business under permits issued by the Board of Health of the city of New York, granted only after the most rigid inspection, and are lending every assistance in their power to the health authorities to bring about the desired object of assuring the people of the absolute purity of the oyster supply of New York city.

"The opening houses of the up-to-date shippers of shucked or opened oysters are models of cleanliness and good order. Carelessness in handling or packing is a thing of the past and oysters are now packed as carefully as a physician's prescription is compounded.

"The methods of shipping are undergoing a crucial test to determine the purest and most wholesome system of transporting opened oysters. The experiments conducted by the Department at Washington will in a large measure determine this question, as the shipping business has grown to such an extent that laws in some states relating to packages in which oysters are shipped work in-

calculable injury to the shippers when the framers of these local ordinances are in many instances grossly ignorant of the causes of the alleged conditions which they attempt by pernicious legislation to remedy. A uniform system of carriers, approved by the Department of Health, having the same necessary safeguards but not necessarily a patent carrier or of the same style of manufacture, would perhaps go a long way toward preventing the shipper's consignment from being ruthlessly confiscated and consigned to the gutter, because some provincial constable decided it was "Agin the law to ship 'em in them there tubs," as has happened and will continue to happen unless some legal protection is vouchsafed to the shipper.

"Gigantic strides in this carrier proposition are under way until we are told it will be possible, by the use of a certain type of transporter, to put oysters in the carrier or transporter at a temperature of 38 to 42 degrees, and without ice or further attention they will reach their destination in exactly the same condition as when they left the shipper.

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"There is no food product as thoroughly inspected, both as to the condition of the oyster itself and the utensils and environments in which it is prepared for shipment to the retailer or consumer; especially is this so at the larger points of shipment. Competition is so keen that quality and condition must be the very best and the very cleanliness of the premises advertises the output.

"The oystermen themselves are the most concerned in regard to the question of sanitation, for on them devolves the task of giving the people of the United States and elsewhere pure oysters. There is no class of producers who consume more of their own products than the oyster-growers and their families. When my father was unable to go about, being seriously ill from infirmities incident to old age, I kept him supplied with oysters. Just before he died he said 'My son, the oysters you sent me have prolonged my life; it was the only food I could relish and digest.'

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"The industry is peculiar in that the different localities engaged in planting are interdependent for their changes of seed. Just a few years ago there were large quantities of seed oysters taken from Long Island Sound and transplanted in the waters of Virginia and New Jersey; they grew well and matured satisfactorily. During the last month a cargo was taken from Chincoteague, Va., to Greenport, L. I., for planting purposes.

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"Having in mind the gentlemen present from so many of the oyster-growing states, I will state without reservation that during all the investigations at Washington of oysters from the Gulf of Mexico to the state of Massachusetts, the oysters which carry the best, have the best flavor and show the best condition at the end of long journeys, come from within a radius of one hundred miles from New York.

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"In 1875 there was shipped by one concern to California 3,250 barrels of oysters. In 1907 there was shipped by the same concern to California 66,000 barrels of oysters. The greater proportion of this seed came from Long Island Sound, whereas, formerly they were caught in Staten Island Sound. The reason for this is that Staten Island Sound, once the most prolific of seed grounds, is now unproductive on account of the beds having been depleted of shells, thus making them unsuited to successful propagation.

"The shipments to Europe have fallen off in recent years on account of the very active competition of the Portuguese market. Owing to the cheaper freight rates and other conditions the European buyers turn their attention to their home markets which have been stimulated to activity by American shipments.

"What this infant industry needs (for it is as yet an infant) is wise subsidizing legislation that will encourage and not hinder its growth and development. On account of the great reduction in prices the profits on investments are greatly lessened. The best lands have been taken up and to induce planters to cultivate the hitherto barren lands legislation must be liberal. Light taxes must



be imposed until after these lands have been tried and found productive. The lessee can then pay the State an adequate and just tax for the land he uses. I believe the Shellfish Commissioners should be men who know what is necessary to further its interest and who will have plenary powers to make fair adjustments as exigencies may arise or the welfare of the pioneer cultivator and planter require. This may seem to favor the planter, but a little thought will show that where no money is spent by the State, simply an abatement of oppressive taxation for an experimental period, the reclamation of these barren lands will be a splendid increment to the State. The taxes will be a source of revenue, and the wonder will be that this plan was not put in operation long before."

### JURISDICTION OF LANDS UNDER WATER.

1. *Lands in Jamaica Bay.*—In certain locations, where for years lands have been considered within the jurisdiction of the department, it seems to be held by the Supreme Court that the title is not in the State. In certain other localities where the State has not, up to this time, exercised jurisdiction, we learn from a similar source and from opinions of the Attorney-General, that the jurisdiction is in the State. In 1895 the State first granted leases of lands under the waters of Jamaica Bay for the purpose of shellfish cultivation. This practice has been continued until the present year. The title to the lands was from time to time questioned by the city of New York. In 1904 the city of New York, in an attempt to assert ownership, undertook to oust the State lessees holding shellfish lands in that locality. The Attorney-General of the State then deputized Hon. Leander B. Faber, of Jamaica, to look into the matter in behalf of the State. The result of the controversy being that the city, through the department of docks, issued to each State lessee, under resolution of the commissioners of the sinking fund, passed June 7, 1905, a permit or guarantee of quiet possession to cover the time during which the questions at issue should remain undetermined. It was understood at that time that an agreed case, between the State of New York and the city of New York, was to be submitted to the courts for decision. It seems, however, that for some reason this submission was not made.

The questions involved have again become prominent in view of a recent decision of the Supreme Court, in the county of Queens. This was in the case of The Rockaway Park Improvement Company, Limited, against the city of New York. It will be noted that the State of New York was not a party to the action. It was held by the trial judge, as a conclusion of law, that the issuance of licenses for shellfish cultivation by the town of Hempstead and by the Commissioners of Forest, Fish and Game of the State of New York do not constitute acts of dominion over the lands under water of Jamaica bay, but were acts of police regulation pursuant to legislative enactment. The decision directed that judgment be entered in favor of the defendant, that it is seized in fee of the premises described, consisting of lands under water of Jamaica bay, north of the mean high water line of said bay on the north side of Rockaway Neck. From the decision of the court read in conjunction with the conclusion of law above mentioned, the inference would seem to be that the opinion of the trial justice was that the lands under water in question belong to the city but that for purposes of police regulation licenses for shellfish cultivation had been, not improperly made by the State. The case is now on appeal.

2. *Lands in Great South Bay.*—(a) In the Supreme Court of New York, county of Suffolk, in the case of the town of Babylon against William Darling, recently decided, the report in part reads:

“By this action it is sought to determine whether Babylon Township or the State of New York has title to the land under water of the Great South Bay between Brookhaven line, known as the Ranges and Sampawams Point, a distance of about ten miles. If the State has title, judgment must be for the defendant.

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“I conclude as follows: That the easterly boundary of Huntington and the property granted to it under its patents is fixed and determined by the Fletcher patent of 1694, to wit, at the easterly side of Sampawams Point; that to the west thereof its title extends to the Ocean; that from the easterly side of Sampawams Point to

the Ranges, the title to the land under water in the Great South Bay, or *locus* in question, is in the State of New York, and I accordingly give judgment for the defendant."

Within the boundaries mentioned in the above decision there is contained about thirty square miles, or nineteen thousand two hundred (19,200) acres, covering hundreds of acres of land well adapted to shellfish cultivation.

(b) Great South Bay — Lands of Smith Heirs.— Lying in Great South Bay to the eastward of the lands above described are the lands known as belonging to the Smith heirs, comprising about twenty-one square miles, or thirteen thousand four hundred and forty (13,440) acres, and including some of the best known oyster lands in the State. The attention of the shellfish planters throughout the country has been centered upon this locality since information has recently been made public that these lands have been sold to a syndicate of well known oystermen. Such interest is understood when it is known that Great South Bay, and particularly the portion of that bay in question, is the natural habitat of the far-famed Blue Point Oyster, and that by law no person, firm or corporation may sell or offer for sale any oysters, or label or brand any package containing oysters for shipment or sale, under the name of Blue Point Oysters, other than oysters that have been planted and cultivated at least three months in the waters of Great South Bay. It is said that upwards of seven hundred and fifty thousand dollars (\$750,000) worth of oysters in the shell, and one hundred thousand dollars (\$100,000) worth of opened or shucked oysters are annually shipped from this portion of the bay. It has been the custom of the representatives of the Smith heirs to lease the lands under water, in their domain, to shellfish planters, and many of these leases have still more than one year to run. The lands are used by the large planter possessing all the requisite equipment for work upon an extensive scale as well as by the poor bayman depending upon the labor of his own hands. All planters are equally apprehensive that the sale of this large section of the

bay portends the formation of an oyster trust with an incidental control of the product and of prices, and are anxiously watching for the development of the threatened innovation.

The cry of "Oyster Trust" has been raised many times during the last few years, but the genuine spectre has not yet arisen, it being a somewhat difficult, though perhaps not impossible, matter to control the plentiful growth of oysters occurring all along our Atlantic shores from Maine to Florida as well as in the Gulf and upon the Pacific coast.

3. *Lands in Other Bays.*—Through the Attorney-General we learn that jurisdiction is in the State, of the lands under water in Hempstead harbor, in Cold Spring harbor within the town of Huntington and in Manhasset bay. Each of these bays is favorable for the cultivation of oysters and promises to constitute valuable additions to the localities available, through this bureau, for shellfish cultivation.

There is approximately one thousand square miles, or six hundred and forty thousand (640,000) acres of lands under water in this State in sounds, harbors and bays where shellfish are grown. We do not mean to say that every acre included is suitable for cultivation, but it is true that in every locality fine shellfish lands may be selected and utilized.

### *Lobsters.*

The lobster fisheries of this State, in so far as they have been utilized by our own citizens, are relatively small. It is well understood that there has been a general and progressive diminution in the number of lobsters caught extending over a number of years. Other states are leading us in the production of this widely sought crustacean. The waters along our coasts are the natural habitat of the lobster. New York is the market to which the catch of other states is sent, and the quantity required for consumption here constitutes a considerable factor in fixing the high prices paid to the dealer in Maine or Massachusetts for this delicacy of the table. There are several reasons for the unfavorable situation in this respect.

(1) The general condition of decline in the industry, affecting all localities in which the lobster is found, in part caused by the increased demand and consumption.

(2) The most valuable lobster grounds in this State are found in The Race, southwest of Fisher's Island, in the extreme easterly portion of our jurisdiction. These grounds are about twenty-eight miles east of Greenport, the most easterly port in this State and but five miles from New London and Noank in our sister state of Connecticut. Therefore, as would naturally be the case, these fisheries are principally carried on by non-residents of New York. A non-resident license fee is paid by each of these fishermen, amounting in the aggregate to about one thousand dollars per year.

(3) Our laws are ineffective.

(a) No legal restraint is placed upon the catching, sale or possession of seed-bearing or "berry" lobsters. It must be understood that the female carries her eggs attached to the under-side of the body until they are hatched; these eggs, depending upon the size of the lobster, may amount to many thousands and are every one sacrificed when an egg-bearing lobster is caught and sold, as is usually done. This practice alone is sufficient to account for a continuing decrease in the number of lobsters taken. Stringent laws are upon the statute books of other States for the protection of the lobster in this respect. It has been found, however, that such laws are easily evaded by the fisherman who brushes or strips off the eggs so that none are to be found upon inspection. This practice is remedied by interesting the fisherman in saving the eggs and purchasing from him at market rates all egg-bearing lobsters which are then liberated by the State and the eggs naturally hatched in proper waters, or the eggs are hatched at the State lobster hatchery and the fry suitably distributed. New York State has no such law at present. It is recommended that a statute covering this matter be enacted and a suitable appropriation made with which to carry it into effect. The method of measurement applied to the lobster should be changed. The law at present reads "Lobsters less than nine inches, measured from one extremity to the other, exclusive

of claws or feelers, shall not be taken, possessed or sold." This plan is imperfect for the reason that the segments or sections of the lobster may be so pulled apart or stretched as to enable the fisherman to make a lobster which when caught is below the legal limit to be of proper length. The plan now adopted in most of the seaboard States is to measure the rigid body shell alone, which is of one piece and cannot be stretched.

(4) Abandonment of hatching the lobster. New York has no lobster hatchery, though an attempt is every year made to do what may be done in that respect by the superintendent of the Cold Spring Harbor hatchery. He is, however, under the disadvantage of not having proper facilities for procuring and hatching the eggs, and under the circumstances has made an excellent showing. Something more upon this subject will be said elsewhere.

#### *Salt Water Fish.*

It is with great satisfaction that your superintendent has learned, from the State Fish Culturist, that over three hundred and forty-three million (343,000,000) salt water fish fry were distributed during the year. The fact that the State has no hatchery especially devoted to hatching marine species makes this showing more remarkable. The fry were produced from eggs gathered and hatched at the State hatchery at Cold Spring Harbor, Long Island, time being found for this work in addition to the extensive operations of the hatchery in the production of the eggs, fry and fingerlings, of fresh water species, such as brook trout, rainbow trout, lake trout and silver salmon. The figures of the marine fish fry distribution are as follows:

Smelt fry .....	226,000,000
Winter flatfish fry .....	109,300,000
Lobster fry .....	7,005,180
Sea bass fry .....	792,200
	<hr/>
	343,097,380
	<hr/>

This important work having been accomplished, it may be said, as an incident to the regular fresh water work of the hatchery, we are led to consider what results might be attained by a hatchery designed and properly equipped for salt water work! That such an equipment will ultimately be had, we have no doubt. In the meantime it is estimated that with a moderate expansion of facilities in this direction the superintendent of the Cold Spring Harbor hatchery could readily add 500,000,000 or 600,000,000 fry of marine species to his output. This would involve the erection of a small building with necessary hatching jars and appliances at Montauk, a location favorable for the collection of the eggs of the lobster and other species. The lobster fishermen would be largely interested in such a project and have already intimated that a suitable site for such a plant might be leased by the State at a nominal rental. Two additional men, during a portion of the season, would be added to the superintendent's force. It is estimated that these results may be obtained at an annual cost of twenty-five hundred dollars (\$2,500). In considering the advisability of such an expenditure, it should be remembered that the fish it is proposed to produce would not be for the amusement of the sportsman and game fisherman alone, but would constitute an important item of food supply, through the markets, for the people at large.

Your superintendent recommends that an appropriation of twenty-five hundred dollars (\$2,500) be made for this purpose.

#### CONDITION OF THE INDUSTRY.

It has been a good year for the oyster industry. The fisheries and opening plants have been kept in successful operation, many thousands of men have been, directly or indirectly, kept employed. Planters are enlarging their holdings, being ever on the lookout for favorably located new grounds. The markets have been reasonably good, and there is much cause for encouragement. It is not intended to convey the idea that there has been during the year no hardships or adverse conditions, for such have existed and were so intense and real as to be severely felt. There has been a poor

oyster set, that is, the young or seed oysters did not appear upon the beds as plentifully as they sometimes do. Notwithstanding the fact that the beds were raked, scraped and made clean and suitable, and clean shells or broken stone carefully distributed over the ground and everything possible done to attract the minute seed to settle down and grow about its soft but potential atom, the shells which constitute the walls of a dwelling within which it might safely set up housekeeping, the inducement was insufficient and the newly swept and garnished beds were eschewed. As the season advances, say about the latter part of August, the oyster planters with intense interest watch for the appearance of the set, examining with the aid of magnifying glasses the shells and stones upon the oyster beds for the very first indication. A satisfactory set is not by any means a matter of annual occurrence, and naturally at this time of year developments are anxiously awaited. When it is definitely ascertained that there is a good set, there is reason for rejoicing, as an abundant set means a replenishment of stock which may be made to extend over several years. The great seasons of 1899 and 1904 are still spoken of, in this respect, and may not soon again be equalled. In those years the young oysters deposited themselves upon the beds prepared for them, and everywhere else where a footing might be found, in quantities so as almost to cover the ground, making glad the hearts of the planters. Though we cannot always be favored by a blanket set of this description, fortunately it is seldom that there is an entire dearth. The young oysters may appear in spots, skipping many areas where they were hopefully looked for but showing here and there throughout the shellfish territory. With such an occurrence of seed the planter must, in the lean years, be satisfied, and he proceeds to make the best of the situation. He does everything in his power to improve the prospects, a very usual device being to convey to the beds from a distance mature oysters, known as "spawners." The milt and spawn from these mixing with that of the mature stock will, it is believed, counteract any tendency of the oysters to decline in quantity or quality from constant inbreeding. These spawners are brought considerable dis-



tances, from all favorable localities and high hopes are usually based upon their use. New York is exceptionally well situated for the production of shellfish of fine quality, and it is no wonder that cysters from here have won reputations abroad. The very names of our brands, such as Blue Points, East Rivers, Rockaways, Saddle Rocks, as also in respect of our Little Neck clams, have been imitated, and products less deserving substituted for them. Blue Points which never saw Blue Point or any other portion of Great South bay are palmed upon the unwary purchaser; and clams supposed to be from Little Neck bay may be had anywhere in the country. Long Island sound, with its bays and harbors, Gardiner's and the Peconic bays to the eastward, Shinnecock, Great South, Jamaica, Prince's and Raritan bays, are important centres from which comes an unrivaled product. Situated midway between the northerly and southerly limits of good growing territory, its waters peculiarly adapted to growing the molluscs at all stages of existence, with an immense and largely increasing production, New York stands, as she does in many departments of industry, in the very front rank of oyster producing States. The State has suffered to some extent from the effects of indiscriminate and ill-considered legislation enacted in past years at the solicitation of localities or in the interest of individuals or of numbers of those engaged in the industry. There has until within the past few years been little attempt at uniformity of laws; thousands of acres have been virtually given away, in perpetuity, to individuals, upon the payment, at the time of grant of one dollar per acre to the State, and many more thousands have been absolutely given away to localities (counties and towns) without the least payment or return to the State. However much the State may have suffered from an occasional largess of this description it is yet in better position in this respect than some other oyster-producing States where lands under water have been granted in perpetuity until little or no lands valuable for shellfish cultivation are left. New York, fortunately, has large reserves still available, and with the leasing system now in operation no more lands (which belong to the entire people) will be given away. The

State of Rhode Island furnishes an example of a wise administration of shellfish matters. From the very outset, in that State, the lands have been leased to planters, reserving the fee to the State, and in consequence an income from rentals annually increasing in amount, as more lands are utilized, is gained for the treasury. In some States the voice and vote of the free bay fisherman have been of sufficient influence to commit those States to the free bay policy under which the lands are open to all citizens (generally of the township) to rake and take shellfish wherever they choose. Under this destructive method oyster beds and rocks have been stripped of all valuable growth while nothing has been done to cultivate or encourage a new growth or set. A State, formerly the very first in shellfish production, by adhering to the free bay theory, now produces but one bushel to every twenty bushels produced twenty years ago. A modified leasing system has been recently adopted there. The only advantage to be observed in such localities, where every one reaps and no one sows or cultivates, is that the lands have not passed from State control and that there still remains the opportunity to amend when such amendment may be permitted by public sentiment. New York is not altogether without the free bay sentiment, and as a concession to that interest, lands which are supposed to produce oysters naturally are by law excluded from the leasing system. It is doubtful whether much land of this character remains, as the exhaustive methods of the free bay oysterman soon lead to barrenness.

What is left of natural growth land has no doubt been preserved by reason of the operations upon the leased or granted beds of the oyster planter; the spawn and milt from the planted beds is carried by currents and tides over all surrounding areas, free and leased lands alike, so giving in some degree new life to what otherwise would be exhausted grounds. It will thus appear that the free bay element, usually antagonistic to the planter, is to a great extent dependent upon those who cultivate definite areas. The free bay oysterman usually is without capital, following his business in a desultory fashion, working when he feels like it, when

the tide serves, or when he has no steady job at other employment. There are two important objects to be considered in planning a system:

1. A large and ever-increasing production.
2. A reasonable return of revenue to the State for privileges enjoyed.

Neither of these desirable features are or can be attained under the free bay plan. A growing population demands an increasing food supply, and every effort should be made to produce an abundance of shellfish. A large production means a nutritious and appetizing item of food supply for the millions. It means employment for thousands of men and incidentally much business for builders of boats and for transportation lines. In all the seaboard states advance is being made in attaining freedom from the old unwise and wasteful methods in which an utter disregard for a future supply was shown, and when the free bay element can be educated to the knowledge that a large and productive business will mean greater prosperity to themselves and their families, then a great impediment in forming a perfected system will be removed.

Every shellfish-producing state save one is in possession of one or more boats for use in the economical and necessary transaction of its affairs. Upon this subject I beg leave to submit the following abstract from the last annual report of your superintendent:

#### "A SUITABLE BOAT IS REQUIRED.

"It may seem singular that in a bureau which deals with marine matters exclusively, whose every item of business is connected with the public waters and the land under those waters, we should be entirely without the means of going upon the waters. In explanation of this situation it may be said that years ago a small naphtha launch was provided for this department, and an endeavor was made to use it but it was found to be altogether inadequate for the purpose, besides being a constant source of danger to the lives of those who ventured in her upon the often rough waters of our coast. The boat was therefore sent up the State for use upon the

inland lakes and rivers, for which purpose it was better adapted. Since this, as one of the Metropolitan newspapers some time ago rather flippantly put it, 'fisheries officials may wade or borrow a boat.' It is true that during the past year there has been an appropriation from which boat hire might be paid, but this sum was small and was not altogether for use in this bureau. A suitable, seaworthy boat is needed for many purposes; in fact, it should be used in connection with every subject with which the bureau deals. For information, the following purposes are specified:

"A boat is needed in carrying on the triangulations and basic hydrographic surveys as well as the necessary measurements for the allotments of oyster lands.

"A boat is necessary to determine the character of the bay and sound bottoms upon which may be based an accurate knowledge of the value of the different localities for shellfish culture. This is now more than ever the case since the law, as amended at the last legislative session, charged this bureau with the duty of grading these lands in accordance with their value.

"A boat (or boats) is needed for the prevention of the illegal and improper taking of oysters, clams, escallops, etc., and to prevent the placing of nets in prohibited localities.

"Such a boat would be warranted if it were only to enable the State to resume the policy of gathering the eggs of lobsters for hatching and distribution, also numbers of other salt water species might be increased by many millions, including the valuable codfish.

"No State upon our seaboard has more important marine fisheries than our own, and no such State is without a boat; indeed some of these States possess what they call a 'shellfish navy.' The State of Virginia, for instance, by its Board of Fisheries, operates six large boats and three gasoline yawls. The largest of these boats is said by the Board to be worth \$40,000; the smallest of the six is worth \$1,000.

"Your superintendent recommends that a suitable appropriation be made for the purchase of a proper boat and for its maintenance."

## STATISTICS OF OYSTER PRODUCTION.

It has been impossible to get exact figures of production, but the following are given as, so far as they extend, approximately correct, being based upon formal reports made by individual oyster planters. Some oyster producing localities, not being under the immediate jurisdiction of this bureau, are not represented, and oysters used for consumption locally, *i. e.*, in the neighborhood of the beds where raised, are generally not included in the count. An effort has been made to cover the ground as completely as possible, but it has been necessary to rely almost entirely upon statements voluntarily sent by the planters. For the purpose of arriving at approximation the figures given are of value:

Total acres cultivated.....	33,374.4
Of which there are under lease.....	15,067.6
And under franchise .....	18,306.8
Number of steam vessels employed.....	35
Tonnage of steam vessels .....	2,143.6
Value of steam vessels and appliances.....	\$223,000 00
Number of power vessels other than steam vessels..	211
Tonnage of power vessels.....	2,059.5
Value of power vessels and appliances.....	\$384,475 00
Total value of all vessels and appliances.....	760,772 50
Number of hands employed.....	1,581
Amount paid in wages.....	\$663,033 00
Value of shore property used in the business.....	317,175 00
Bushels seed oysters produced.....	1,435,522
Bushels of seed oysters planted.....	2,235,010
Bushels seed oysters sold.....	651,410
Bushels market oysters sold.....	1,576,917
Bushels clams sold .....	132,923
Principal market .....	United States

## CARRIED BY PUBLIC TRANSPORTATION LINES.

Bushel Oysters.	Bushel Clams.	Lbs. Fish.
58,635.9	3,086.1	7,894,600
1,500	9,000	500
21,069	4,500	300,000
75	6,483	8,000
62,130	1,095	12,540,000
38,020	22,683	1,674,000
105,903		
<hr/>	<hr/>	<hr/>
287,332	46,847	22,417,100

The quantities carried to market by vessels owned or operated by oyster planters do not enter into the foregoing table.

## LIST OF SHELLFISH PLANTERS.

Five years having elapsed since a list of names of oyster planters, doing business with this department, has been published, and many changes having taken place, the list as it stands to-day is herewith given. Under the new law many surrenders, assignments and new leases have been made so that a corrected printed list would be very useful in the department and to the planters:

## Franchises.

NAME	Address	Lot No.	Acres	Location
Ackerly, N. S., & Son Co..	Northport, L. I. ....	85L	51.2	Long Island sound.
Ackerly, N. S., & Son Co..	Northport, L. I. ....	87L	60.6	Long Island sound.
Ackerly, N. S., & Son Co..	Northport, L. I. ....	86L	109.2	Long Island sound.
Ackerly, N. S., & Son Co..	Northport, L. I. ....	59-69	16.2	Long Island sound.
Ackerly, N. S., & Son Co..	Northport, L. I. ....	Several	88.9	Long Island sound.
Ackerly, N. S., & Son Co..	Northport, L. I. ....	Several	30	Long Island sound.
Ackerly, N. S., & Son Co..	Northport, L. I. ....	Several	30	Long Island sound.
Ackerly, N. S., & Son Co..	Northport, L. I. ....	Several	40	Long Island sound.
Ackerly, N. S., & Son Co..	Northport, L. I. ....	Several	40	Long Island sound.
Ackerly, N. S. ....	Northport, L. I. ....	14L	172.2	Long Island sound.
Ackerly, N. S. ....	Northport, L. I. ....	Several	60	Long Island sound.
Ackerly, N. S. ....	Northport, L. I. ....	16L	21	Long Island sound.
Ackerly, S. Le Roy. ....	Northport, L. I. ....	C	46.8	Long Island sound.
Ackerly, S. Le Roy. ....	Northport, L. I. ....	Several	130	Long Island sound.
Ackerly, H. Davis. ....	Northport, L. I. ....	16	56	Long Island sound.
Ackerly, H. Davis. ....	Northport, L. I. ....	17	193.6	Long Island sound.
Androvette, Herbert. ....	Prince Bay, S. I. ....	178	2.4	Raritan bay.
Androvette, Winant S. ....	Prince Bay, S. I. ....	565	2.5	Raritan bay.
Androvette, Winant S. ....	Prince Bay, S. I. ....	551	3.5	Raritan bay.
Androvette, Winant S. ....	Prince Bay, S. I. ....	561	1.8	Raritan bay.
Androvette, Winant S. ....	Prince Bay, S. I. ....	563	2.5	Raritan bay.
Androvette, Winant S. ....	Prince Bay, S. I. ....	549	2.6	Raritan bay.
Androvette, Winant S. ....	Prince Bay, S. I. ....	622	16.9	Raritan bay.
Androvette, George T. ....	Prince Bay, S. I. ....	392	11	Raritan bay.
Androvette, George T. ....	Prince Bay, S. I. ....	547	1.7	Raritan bay.
Androvette, George T. ....	Prince Bay, S. I. ....	236	31.9	Raritan bay.
Androvette, George T. ....	Prince Bay, S. I. ....	789	10.2	Raritan bay.
Androvette, John. ....	Prince Bay, S. I. ....	552	10.9	Raritan bay.
Androvette, A. W. ....	Prince Bay, S. I. ....	449	2.4	Raritan bay.
Anderson, Andrew. ....	Hoboken, N. J. ....	395	4	Raritan bay.
Anderson, Andrew. ....	Hoboken, N. J. ....	424	2.8	Raritan bay.
Androvette & Thompson. ....	Prince Bay, S. I. ....	148	3.6	Raritan bay.
Androvette & Thompson. ....	Prince Bay, S. I. ....	339	8.3	Raritan bay.
Androvette & Thompson. ....	Prince Bay, S. I. ....	337	4	Raritan bay.
Androvette & Thompson. ....	Prince Bay, S. I. ....	568	2.1	Raritan bay.
Androvette & Thompson. ....	Prince Bay, S. I. ....	570	2.6	Raritan bay.
Androvette & Thompson. ....	Prince Bay, S. I. ....	807	2.6	Raritan bay.
Butler, N. L. ....	Tottenville, S. I. ....	839	4.2	Raritan bay.
Butler, N. L. ....	Tottenville, S. I. ....	78	27.2	Raritan bay.
Butler, N. L. ....	Tottenville, S. I. ....	31	6	Raritan bay.
Butler, N. L. ....	Tottenville, S. I. ....	283	2.2	Raritan bay.
Butler, Elmer T. ....	Tottenville, S. I. ....	871	2.6	Raritan bay.
Butler, Elmer T. ....	Tottenville, S. I. ....	392	20.5	Raritan bay.
Butler, Elmer T. ....	Tottenville, S. I. ....	553	2.3	Raritan bay.
Butler, Elmer T. ....	Tottenville, S. I. ....	388	2.4	Raritan bay.
Burbank, Henry. ....	Great Kills, S. I. ....	238	5	Raritan bay.
Belford, Joseph M. ....	Riverhead, L. I. ....	Several	70	Long Island sound.
Belford, Joseph M. ....	Riverhead, L. I. ....	Several	60	Long Island sound.
Belford, Joseph M. ....	Riverhead, L. I. ....	Several	120	Long Island sound.
Bedell, Lyman W. ....	Prince Bay, S. I. ....	204	11.5	Raritan bay.
Bedell, Lyman W. ....	Prince Bay, S. I. ....	221	4.8	Raritan bay.
Bedell, Lyman W. ....	Prince Bay, S. I. ....	206	4.8	Raritan bay.
Bedell, Lyman W. ....	Prince Bay, S. I. ....	223	3.6	Raritan bay.
Bedell, Lyman W. ....	Prince Bay, S. I. ....	219	3	Raritan bay.
Bedell, Lyman W. ....	Prince Bay, S. I. ....	225	1.6	Raritan bay.
Bedell, Lyman W. ....	Prince Bay, S. I. ....	212	1.5	Raritan bay.
Bedell, Lyman W. ....	Prince Bay, S. I. ....	213	1.6	Raritan bay.
Bedell, Charles. ....	Prince Bay, S. I. ....	183	2	Raritan bay.
Bedell, Charles. ....	Prince Bay, S. I. ....	821	1.8	Raritan bay.
Bedell, Charles. ....	Prince Bay, S. I. ....	820	3.2	Raritan bay.

## Franchises—(Continued)

NAME	Address	Lot No.	Acres	Location
Bedell, Charles	Prince Bay, S. I.	767	3.3	Raritan bay.
Bedell, Charles	Prince Bay, S. I.	770	1.4	Raritan bay.
Burbank, S. D., Jr.	Great Kills, S. I.	858	12	Raritan bay.
Bush, B. F. & H. E.	W. New Brighton, S. I.	456	1.6	Raritan bay.
Bush, B. F. & H. E.	W. New Brighton, S. I.	468	5.3	Raritan bay.
Bush, B. F. & H. E.	W. New Brighton, S. I.	481	47	Raritan bay.
Burbank, Wm. P.	Great Kills, S. I.	509	3.9	Raritan bay.
Benner, John M.	Brooklyn, N. Y.	42	8.8	Long Island sound.
Benner, John M.	Brooklyn, N. Y.	43	8.8	Long Island sound.
Benner, John M.	Brooklyn, N. Y.	44	8.8	Long Island sound.
Benner, John M.	Brooklyn, N. Y.	45	8.8	Long Island sound.
Benner, John M.	Brooklyn, N. Y.	46	8.8	Long Island sound.
Benner, John M.	Brooklyn, N. Y.	47	8.8	Long Island sound.
Benner, John M.	Brooklyn, N. Y.	48	8.8	Long Island sound.
Benner, John M.	Brooklyn, N. Y.	49	8.8	Long Island sound.
Benner, John M.	Brooklyn, N. Y.	50	8.8	Long Island sound.
Benner, John M.	Brooklyn, N. Y.	68	28.2	Long Island sound.
Benner, John M.	Brooklyn, N. Y.	51	8.8	Long Island sound.
Benner, John M.	Brooklyn, N. Y.	8	75.3	Long Island sound.
Benner, John M.	Brooklyn, N. Y.	55	14	Long Island sound.
Benner, John M.	Brooklyn, N. Y.	2	67.2	Long Island sound.
Bogardus, Charles Jr.	Rossville, S. I.	655	7.4	Raritan bay.
Bishop, William H.	Prince Bay, S. I.	612	1.3	Raritan bay.
Bush, Benjamin F.	W. New Brighton, S. I.	467	4.15	Raritan bay.
Bishop, Roscoe	Northport, L. I.	9	38.7	Long Island sound.
Bartow, O. & M. G.	Northport, L. I.	10	17.5	Long Island sound.
Bush, William	W. New Brighton, S. I.	11	2.5	Raritan bay.
Bush, William	W. New Brighton, S. I.	457	3.7	Raritan bay.
Bedell, Israel	Prince Bay, S. I.	217	1.6	Raritan bay.
Bedell, Israel	Prince Bay, S. I.	803	16.2	Raritan bay.
Boerum, F. T.	Little Neck, L. I.	27	2.5	Little Neck bay.
Bedell, Adeline	Prince Bay, S. I.	185	1.2	Raritan bay.
Brown, W. A.	Tottenville, S. I.	109	3.3	Raritan bay.
Burbank, Daniel	Great Kills, S. I.	288	15.4	Raritan bay.
Burbank, Daniel	Great Kills, S. I.	382	16.8	Raritan bay.
Burbank, Daniel	Great Kills, S. I.	380	12	Raritan bay.
Burbank, Daniel	Great Kills, S. I.	386	5.3	Raritan bay.
Burbank, Daniel	Great Kills, S. I.	696	19.9	Raritan bay.
Burbank, Daniel	Great Kills, S. I.	862	24.6	Raritan bay.
Buchanan, William	Perth Amboy, N. J.	42	4.7	Raritan bay.
Buchanan, William	Perth Amboy, N. J.	690	2.5	Raritan bay.
Brown, Robert	Port Richmond, S. I.	220	19.3	Raritan bay.
Colon, Thomas F.	Chatham, N. J.	781	42.8	Raritan bay.
Colon, Thomas F.	Chatham, N. J.	402	4.7	Raritan bay.
Colon, Thomas F.	Chatham, N. J.	448	.9	Raritan bay.
Colon, Thomas F.	Chatham, N. J.	406	2.8	Raritan bay.
Colon, Thomas F.	Chatham, N. J.	404	3.2	Raritan bay.
Carll, Benjamin W.	Huntington, L. I.	Several	90	Long Island sound.
Carll, Benjamin W.	Huntington, L. I.	Several	120	Long Island sound.
Cochrane, J. A., & Sons Co.	Bay Shore, L. I.	13	61.2	Long Island sound.
Crocheron, George W.	Great Kills, S. I.	779	26.4	Raritan bay.
Cannon, Alfred	Perth Amboy, N. J.	454	.8	Raritan bay.
Colon & Crocheron	Great Kills, S. I.	412	2.5	Raritan bay.
Colon & Crocheron	Great Kills, S. I.	408	5	Raritan bay.
Colon, D. B.	Great Kills, S. I.	785	37.8	Raritan bay.
Colon, D. B.	Great Kills, S. I.	418½	1.7	Raritan bay.
Cole, J. W.	Great Kills, S. I.	469	1.1	Raritan bay.
Cole, J. W.	Great Kills, S. I.	507	4.9	Raritan bay.
Cooley, William	Tottenville, S. I.	277	5.3	Raritan bay.
Call, George E.	Northport, L. I.	41	74.9	Long Island sound.



## Franchises — (Continued)

NAME	Address	Lot No.	Acres	Location
Cannon, A. M.	Linoleumville, S. I.	45	.7	Raritan bay.
Cannon, A. M.	Linoleumville, S. I.	735	2.2	Raritan bay.
Decker, C. V.	Springville, S. I.	870	3.6	Raritan bay.
Decker, C. V.	Springville, S. I.	876	38.4	Raritan bay.
Decker, C. V.	Springville, S. I.	50	1.2	Raritan bay.
Decker, C. V.	Springville, S. I.	444	6.3	Raritan bay.
Decker, C. V.	Springville, S. I.	851	7.8	Raritan bay.
Decker, C. V.	Springville, S. I.	853	7.2	Raritan bay.
Davis, Elbert M.	Port Jefferson, L. I.	98	26	Long Island sound.
Davis, Elbert M.	Port Jefferson, L. I.	78	26	Long Island sound.
DeHart, Henry.	Mariner's Harbor.	866	12.6	Raritan bay.
DeHart, Henry.	Mariner's Harbor.	1	7.8	Raritan bay.
DeHart, Henry.	Mariner's Harbor.	429	38.8	Raritan bay.
DeHart, Henry.	Mariner's Harbor.	427	16	Raritan bay.
DeHart, Henry.	Mariner's Harbor.	419	6.1	Raritan bay.
DeHart, Henry.	Mariner's Harbor.	421	7.1	Raritan bay.
Delfyette, J. H.	Bay Side, L. I.	Several	7.5	Little Neck bay.
Depuy, Austin.	Richmond, S. I.	732	.2	Raritan bay.
Decker, Sherman.	Linoleumville, S. I.	22	.5	Raritan bay.
Decker, Sherman.	Linoleumville, S. I.	116	1.55	Raritan bay.
Decker, Sherman.	Linoleumville, S. I.	465	5.1	Raritan bay.
Decker, Sherman.	Linoleumville, S. I.	466	4	Raritan bay.
Decker, Sherman.	Linoleumville, S. I.	668	4.4	Raritan bay.
Decker, Sherman.	Linoleumville, S. I.	681	3.3	Raritan bay.
Decker, Sherman.	Linoleumville, S. I.	687	6	Raritan bay.
Decker, Sherman.	Linoleumville, S. I.	778	3.5	Raritan bay.
Decker, Sherman.	Linoleumville, S. I.	780	10.1	Raritan bay.
DeHart, T. F. & S.	Tottenville, S. I.	17	.9	Raritan bay.
DeHart, T. F. & S.	Tottenville, S. I.	137	15.1	Raritan bay.
DeHart, T. F. & S.	Tottenville, S. I.	10	.9	Raritan bay.
DeHart, T. F. & S.	Tottenville, S. I.	14	1.5	Raritan bay.
DeHart, T. F. & S.	Tottenville, S. I.	149	8	Raritan bay.
DeHart, T. F. & S.	Tottenville, S. I.	145	14.6	Raritan bay.
DuBois, Alfred.	Tottenville, S. I.	72	2.9	Raritan bay.
DuBois, Alfred.	Tottenville, S. I.	415	2.3	Raritan bay.
DuBois, R. C.	Tottenville, S. I.	71	6.2	Raritan bay.
Decker, Oscar.	Linoleumville, S. I.	37	1.7	Raritan bay.
Decker, David D.	Linoleumville, S. I.	25	.9	Raritan bay.
Decker, David D.	Linoleumville, S. I.	666	1.4	Raritan bay.
Decker, David D.	Linoleumville, S. I.	670	4.7	Raritan bay.
Decker, Almer.	Tottenville, S. I.	18	.5	Raritan bay.
Decker, Almer.	Tottenville, S. I.	52	.8	Raritan bay.
Decker, Almer.	Tottenville, S. I.	345	8.6	Raritan bay.
Decker, Almer.	Tottenville, S. I.	724	3.2	Raritan bay.
Decker, Almer.	Tottenville, S. I.	725	3.8	Raritan bay.
Decker, David.	Port Richmond, S. I.	686	6.6	Raritan bay.
Decker, David.	Port Richmond, S. I.	692	17	Raritan bay.
DeHart & Housman.	Mariner's Harbor.	335	1.3	Raritan bay.
Decker, Charles.	Mariner's Harbor.	664	1.2	Raritan bay.
Decker, A., & Burbank, D.	Mariner's Harbor.	390	4.5	Raritan bay.
DeHart, Smith W.	Tottenville, S. I.	136	4.5	Raritan bay.
Engelbrecht, J. W. C.	Prince Bay, S. I.	599	4.6	Raritan bay.
Engelbrecht, J. W. C.	Prince Bay, S. I.	589	3.7	Raritan bay.
Engelbrecht, J. W. C.	Prince Bay, S. I.	591	2.4	Raritan bay.
Elsworth, J. H.	Prince Bay, S. I.	130	7.2	Raritan bay.
Elsworth & Polworth.	Prince Bay, S. I.	376	5.4	Raritan bay.
Elsworth, J. & J. W., Co.	New York City.	784	1.6	Raritan bay.
Elsworth, J. & J. W., Co.	New York City.	623	3.9	Raritan bay.
Elsworth, J. & J. W., Co.	New York City.	621	4.2	Raritan bay.
Elsworth, J. & J. W., Co.	New York City.	299	3.8	Raritan bay.

## Franchises—(Continued)

NAME	Address	Lot No.	Acres	Location
Elsworth, J. & J. W., Co...	New York City.....	617	11.7	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	645	5.8	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	632	24.7	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	619	11.8	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	497	3.4	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	495	12.9	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	496	6.1	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	443	4.4	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	441	10	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	148	67.9	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	197	10	Raritan bay.:
Elsworth, J. & J. W., Co...	New York City.....	701	6.7	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	721	7.6	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	360	6.5	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	362	24.7	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	786	1.8	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	305	1.2	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	680	1.3	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	501	8.6	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	758	3.1	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	809	1.4	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	810	1.4	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	202	4.6	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	367	4.3	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	505	6.1	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	172	10	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	487	21.2	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	346	11.7	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	557	13.9	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	559	5.4	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	534	3.1	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	182	2.4	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	532	2.15	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	184	1.2	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	634	2.5	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	636	6.8	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	624	15	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	638	5.3	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	105	28.2	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	194	6	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	630	1.7	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	365	7.7	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	373	4.6	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	363	8	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	375	6.6	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	371	5.1	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	369	14.6	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	555	9.2	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	254	11.1	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	637	1.7	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	842	8.2	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	831	3.2	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	166	5.9	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	249	5	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	301	3.6	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	307	5.6	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	788	1.8	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	105	5	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	313	14.1	Raritan bay.
Elsworth, J. & J. W., Co...	New York City.....	293	2.8	Raritan bay.

## Franchises—(Continued)

NAME	Address	Lot No.	Acres	Location
& J. W., Co.	New York City.....	26	1	Raritan bay.
& J. W., Co.	New York City.....	142A	22.1	Raritan bay.
& J. W., Co.	New York City.....	132	12.6	Raritan bay.
& J. W., Co.	New York City.....	315	4.1	Raritan bay.
& J. W., Co.	New York City.....	303	2.2	Raritan bay.
& J. W., Co.	New York City.....	311	1.4	Raritan bay.
& J. W., Co.	New York City.....	393	3.4	Raritan bay.
& J. W., Co.	New York City.....	782	1.8	Raritan bay.
& J. W., Co.	New York City.....	173	76	Raritan bay.
& J. W., Co.	New York City.....	517	2.6	Raritan bay.
& J. W., Co.	New York City.....	615	14.9	Raritan bay.
& J. W., Co.	New York City.....	811	4.8	Raritan bay.
& J. W., Co.	New York City.....	439	4	Raritan bay.
& J. W., Co.	New York City.....	554	6.1	Raritan bay.
& J. W., Co.	New York City.....	215	12.7	Raritan bay.
& J. W., Co.	New York City.....	775	2.4	Raritan bay.
& J. W., Co.	New York City.....	81	1.3	Raritan bay.
& J. W., Co.	New York City.....	80	2.4	Raritan bay.
& J. W., Co.	New York City.....	86	4.3	Raritan bay.
& J. W., Co.	New York City.....	79	1.3	Raritan bay.
& J. W., Co.	New York City.....	82	1.3	Raritan bay.
& J. W., Co.	New York City.....	111	7.8	Raritan bay.
& J. W., Co.	New York City.....	169	1.6	Raritan bay.
& J. W., Co.	New York City.....	673	1.8	Raritan bay.
& J. W., Co.	New York City.....	295	5.6	Raritan bay.
& J. W., Co.	New York City.....	317	5	Raritan bay.
& J. W., Co.	New York City.....	85	1.4	Raritan bay.
& J. W., Co.	New York City.....	287	2	Raritan bay.
& J. W., Co.	New York City.....	84	7.8	Raritan bay.
& J. W., Co.	New York City.....	285	1.8	Raritan bay.
& J. W., Co.	New York City.....	455A	.9	Raritan bay.
& J. W., Co.	New York City.....	291	2.3	Raritan bay.
& J. W., Co.	New York City.....	297	4.1	Raritan bay.
& J. W., Co.	New York City.....	639	5.8	Raritan bay.
& J. W., Co.	New York City.....	794	2.8	Raritan bay.
& J. W., Co.	New York City.....	667	3.4	Raritan bay.
& J. W., Co.	New York City.....	672	1.1	Raritan bay.
& J. W., Co.	New York City.....	309	4.2	Raritan bay.
& J. W., Co.	New York City.....	755	1.6	Raritan bay.
& J. W., Co.	New York City.....	643	6.8	Raritan bay.
& J. W., Co.	New York City.....	600	3.8	Raritan bay.
& J. W., Co.	New York City.....	729	1.6	Raritan bay.
& J. W., Co.	New York City.....	83	2.8	Raritan bay.
& J. W., Co.	New York City.....	787	10	Raritan bay.
& J. W., Co.	New York City.....	647	4.7	Raritan bay.
& J. W., Co.	New York City.....	730	2.4	Raritan bay.
& J. W., Co.	New York City.....	641	4.2	Raritan bay.
& J. W., Co.	New York City.....	575	9.6	Raritan bay.
& J. W., Co.	New York City.....	364	1	Raritan bay.
T.....	Port Jefferson, L. I.....	101	167.4	Long Island sound.
F.....	Greenport, L. I.....	73L	69	Long Island sound.
F.....	Greenport, L. I.....	74L	69	Long Island sound.
Hoag.....	Prince Bay, S. I.....	874	1.4	Raritan bay.
Hoag.....	Prince Bay, S. I.....	873	3.6	Raritan bay.
Hoag.....	Prince Bay, S. I.....	347	5.9	Raritan bay.
Hoag.....	Prince Bay, S. I.....	353	1.8	Raritan bay.
Hoag.....	Prince Bay, S. I.....	669	2.55	Raritan bay.
Hoag.....	Prince Bay, S. I.....	789	10.2	Raritan bay.
Hoag.....	Prince Bay, S. I.....	801	3.6	Raritan bay.
E.....	Prince Bay, S. I.....	361	1.6	Raritan bay.

## Franchises—(Continued)

NAME	Address	Lot No.	Acres	Location
Forrester, G. E.....	Prince Bay, S. I.....	359	4.2	Raritan bay.
Forrester, G. E.....	Prince Bay, S. I.....	517	2.6	Raritan bay.
Forrester, G. E.....	Prince Bay, S. I.....	515	1.2	Raritan bay.
Frazer & Houghwout.....	New York City.....	176	14.8	Raritan bay.
Frazer & Houghwout.....	New York City.....	218	7	Raritan bay.
Forrester & LaForge.....	Prince Bay, S. I.....	422½	2.9	Raritan bay.
Frazer, Alexander C.....	New York City.....	21	7	Raritan bay.
Grant, William.....	Prince Bay, S. I.....	748	10.2	Raritan bay.
Green, Daniel.....	Prince Bay, S. I.....	798	6	Raritan bay.
Green, Daniel.....	Prince Bay, S. I.....	800	2.6	Raritan bay.
Glenwood Oyster Co.....	Glenwood Landing.....	Several	240	Long Island sound.
Griffing, L. G.....	Patchogue, L. I.....	13	83.6	Long Island sound.
Heatley, G. W.....	Brooklyn, N. Y.....	Several	100	Long Island sound.
Husted, S. W.....	Brooklyn, N. Y.....	Several	150	Long Island sound.
Hoag, John S.....	Prince Bay, S. I.....	875	.8	Raritan bay.
Hoyt, W. F.....	South Norwalk, Conn.....	Several	210	Long Island sound.
Hoyt, W. F.....	South Norwalk, Conn.....	Several	34.2	Long Island sound.
Hoyt, A. J.....	Oyster Bay, L. I.....	67	12.3	Long Island sound.
Hopping, Samuel.....	Tottenville, S. I.....	19	6.8	Raritan bay.
Houghwout, W. H.....	Great Kills, S. I.....	486	6.2	Raritan bay.
Houghwout, W. H.....	Great Kills, S. I.....	512	2.5	Raritan bay.
Houghwout, W. H.....	Great Kills, S. I.....	694	42.2	Raritan bay.
Hall & Grant.....	Prince Bay, S. I.....	180	2	Raritan bay.
Hall & Grant.....	Prince Bay, S. I.....	234	2	Raritan bay.
Hall & Grant.....	Prince Bay, S. I.....	208	1.6	Raritan bay.
Hall & Grant.....	Prince Bay, S. I.....	273	2.8	Raritan bay.
Hall & Grant.....	Prince Bay, S. I.....	269	3.4	Raritan bay.
Hall & Grant.....	Prince Bay, S. I.....	556	2	Raritan bay.
Hall & Grant.....	Prince Bay, S. I.....	629	1.4	Raritan bay.
Hall & Grant.....	Prince Bay, S. I.....	631	1.5	Raritan bay.
Hall & Grant.....	Prince Bay, S. I.....	625	2.6	Raritan bay.
Hall & Grant.....	Prince Bay, S. I.....	602	1.7	Raritan bay.
Hall & Grant.....	Prince Bay, S. I.....	618	1.7	Raritan bay.
Hall, A.....	Prince Bay, S. I.....	627	3	Raritan bay.
Hall, A.....	Prince Bay, S. I.....	633	2	Raritan bay.
Hall, A.....	Prince Bay, S. I.....	665	4.9	Raritan bay.
Hall, A.....	Prince Bay, S. I.....	678	2.3	Raritan bay.
Hall, A.....	Prince Bay, S. I.....	742	1.5	Raritan bay.
Holbert, T. W.....	Huguenot, S. I.....	603	2.5	Raritan bay.
Holbert, T. W.....	Huguenot, S. I.....	605	1.8	Raritan bay.
Holbert, T. W.....	Huguenot, S. I.....	607	7.3	Raritan bay.
Jennings, G. J.....	Prince Bay, S. I.....	128A	2.4	Raritan bay.
Johnson, T. J.....	Perth Amboy, N. J.....	39	.6	Raritan bay.
Johnson, T. J.....	Perth Amboy, N. J.....	38	.5	Raritan bay.
Johnson, T. J.....	Perth Amboy, N. J.....	426	.7	Raritan bay.
Johnson, T. J.....	Perth Amboy, N. J.....	35	.8	Raritan bay.
Johnson, T. J.....	Perth Amboy, N. J.....	731	.9	Raritan bay.
Jacklin, N.....	Prince Bay, S. I.....	192	1	Raritan bay.
Jacklin, N.....	Prince Bay, S. I.....	546	3.9	Raritan bay.
Jacklin, N.....	Prince Bay, S. I.....	556	2	Raritan bay.
Jacklin, N.....	Prince Bay, S. I.....	774	1.4	Raritan bay.
Jacklin, N.....	Prince Bay, S. I.....	790	1	Raritan bay.
Jacklin, N.....	Prince Bay, S. I.....	828	2	Raritan bay.
Joline, D. A.....	Tottenville, S. I.....	302	4.3	Raritan bay.
Journeyay, John.....	Tottenville, S. I.....	88	2.5	Raritan bay.
Joline, William.....	Tottenville, S. I.....	70	10.5	Raritan bay.
Joline, David.....	Tottenville, S. I.....	9	1.3	Raritan bay.
Joline, David.....	Tottenville, S. I.....	306	9.9	Raritan bay.
Joline, David.....	Tottenville, S. I.....	324	5	Raritan bay.
Joline, David.....	Tottenville, S. I.....	330	3.6	Raritan bay.

## Franchises—(Continued)

NAME	Address	Lot No.	Acres	Location
Jolint, David.....	Tottenville, S. I.....	292	4.9	Raritan bay.
Joline, Seth C.....	Tottenville, S. I.....	116	1.55	Raritan bay.
Joline, Seth C.....	Tottenville, S. I.....	611	1.85	Raritan bay.
Joline, Frank.....	Tottenville, S. I.....	300	4.1	Raritan bay.
Joline, A. S.....	Tottenville, S. I.....	58	11.4	Raritan bay.
Jol'ne, A. S.....	Tottenville, S. I.....	340	1.6	Raritan bay.
Joline, A. S.....	Tottenville, S. I.....	242	6.3	Raritan bay.
Joline, A. S.....	Tottenville, S. I.....	59	4.1	Raritan bay.
Joline, A. S.....	Tottenville, S. I.....	435	5.3	Raritan bay.
Joline, A. S.....	Tottenville, S. I.....	675	5.2	Raritan bay.
Joline, A. S.....	Tottenville, S. I.....	745	10	Raritan bay.
Jones & Burbank.....	Mariner's Harbor.....	502	14.4	Raritan bay.
Jones & Burbank.....	Mariner's Harbor.....	500	40	Raritan bay.
Jones & Burbank.....	Mariner's Harbor.....	510	3.3	Raritan bay.
Jones & Burbank.....	Mariner's Harbor.....	695	19.6	Raritan bay.
Joline's Heirs, B.....	Tottenville, S. I.....	290	3	Raritan bay.
Journey, H.....	Prince Bay, S. I.....	595	1.5	Raritan bay.
Journey, H.....	Prince Bay, S. I.....	597	2.7	Raritan bay.
Jobes, T. L.....	Prince Bay, S. I.....	548	3.5	Raritan bay.
Jobes, T. L.....	Prince Bay, S. I.....	550	5.3	Raritan bay.
Jobes, T. L.....	Prince Bay, S. I.....	579	1.4	Raritan bay.
Jobes, T. L.....	Prince Bay, S. I.....	573	1.2	Raritan bay.
Jobes, T. L.....	Prince Bay, S. I.....	581	10.1	Raritan bay.
Jobes, T. L.....	Prince Bay, S. I.....	840	1.6	Raritan bay.
Johnson, David.....	Prince Bay, S. I.....	167	2	Raritan bay.
Johnson, David.....	Prince Bay, S. I.....	262	1.8	Raritan bay.
Johnson, David.....	Prince Bay, S. I.....	604	1.4	Raritan bay.
Johnson, David.....	Prince Bay, S. I.....	606	2.2	Raritan bay.
Johnson, David.....	Prince Bay, S. I.....	608	2.6	Raritan bay.
Johnson, David.....	Prince Bay, S. I.....	610	1.1	Raritan bay.
Joline, S. C., D. A. & M. L.	Tottenville, S. I.....	837	23.6	Raritan bay.
Joline, S. C., D. A. & M. L.	Tottenville, S. I.....	857	1.8	Raritan bay.
Jolme Bros.....	Tottenville, S. I.....	60	4.8	Raritan bay.
Joline Bros.....	Tottenville, S. I.....	343	4.1	Raritan bay.
Kemp, A. M.....	Cold Spring Harbor.....	70	11.8	Long Island sound.
Kerrigan, Joseph L.....	Northport, L. I.....	15	197.8	Long Island sound.
LaForge, R. W.....	Prince Bay, S. I.....	872	.8	Raritan bay.
LaForge, R. W.....	Prince Bay, S. I.....	143	1	Raritan bay.
Lisenden, C.....	Great Kills, S. I.....	172	5	Raritan bay.
Lewis, E. B.....	Prince Bay, S. I.....	177	1.6	Raritan bay.
Lewis, E. B.....	Prince Bay, S. I.....	191	.5	Raritan bay.
Lewis, E. B.....	Prince Bay, S. I.....	175	1.5	Raritan bay.
Lewis, E. B.....	Prince Day, S. I.....	189	1.2	Raritan bay.
Lewis, E. B.....	Prince Bay, S. I.....	181	5	Raritan bay.
Lewis, E. B.....	Prince Bay, S. I.....	682	.8	Raritan bay.
LaForge, R. W. & W. W..	Prince Bay, S. I.....	281	5.6	Raritan bay.
Lamb, A. S.....	New York City.....	32	79.4	Long Island sound.
LaTourette, A.....	Prince Bay, S. I.....	433	13	Raritan bay.
LaForge, W. W.....	Prince Bay, S. I.....	592	1.6	Raritan bay.
LaForge, W. W.....	Prince Bay, S. I.....	596	3.9	Raritan bay.
LaForge, W. W.....	Prince Bay, S. I.....	594	1.5	Raritan bay.
LaForge, W. W.....	Prince Bay, S. I.....	142B	3.5	Raritan bay.
LaForge, W. W.....	Prince Bay, S. I.....	123	3.4	Raritan bay.
LaForge, N.....	Prince Bay, S. I.....	827	.8	Raritan bay.
LaForge, J. E.....	Prince Bay, S. I.....	358	3	Raritan bay.
LaForge, J. E.....	Prince Bay, S. I.....	366	2.1	Raritan bay.
Mott, C. S.....	Patchogue, L. I.....	100	26	Long Island sound.
Mott, C. S.....	Patchogue, L. I.....	98	26	Long Island sound.
Merrell, J. D.....	Port Richmond, S. I..	869	1.8	Raritan bay.
Martineau, A.....	Mariner's Harbor.....	230	22.8	Raritan bay.

## Franchises—(Concluded)

NAME	Address	Lot No.	Acres	Location
Martineau, A. ....	Mariner's Harbor.....	865	11	Raritan bay.
Martineau, A. ....	Mariner's Harbor.....	8	1.2	Raritan bay.
Martineau, A. ....	Mariner's Harbor.....	385	4.2	Raritan bay.
Martineau, A. ....	Mariner's Harbor.....	228	9	Raritan bay.
Martineau, A. ....	Mariner's Harbor.....	377	4	Raritan bay.
Martineau, A. ....	Mariner's Harbor.....	506	8.95	Raritan bay.
Merrell, Lillie.....	Mariner's Harbor.....	677	2	Raritan bay.
Mercereau & Lewis.....	Prince Bay, S. I.....	669	1.55	Raritan bay.
Manee, J. J. ....	Tottenville, S. I.....	658	.4	Raritan bay.
Manee, J. J. ....	Tottenville, S. I.....	64	4	Raritan bay.
Merrell, A. F. ....	New York City.....	430	3.4	Raritan bay.
Merrell, A. F. ....	New York City.....	278	4.9	Raritan bay.
Merrell, A. F. ....	New York City.....	428	5.9	Raritan bay.
Merrell, A. F. ....	New York City.....	159	12.3	Raritan bay.
Merrell, A. F. ....	New York City.....	494	5.1	Raritan bay.
Merrell, A. F. ....	New York City.....	118	5.2	Raritan bay.
Merrell, A. F. ....	New York City.....	434	1.3	Raritan bay.
Merrell, A. F. ....	New York City.....	266	3	Raritan bay.
Merrell, A. F. ....	New York City.....	485	10.2	Raritan bay.
Merrell, A. F. ....	New York City.....	437	2.9	Raritan bay.
Merrell, A. F. ....	New York City.....	508	6	Raritan bay.
Merrell, A. F. ....	New York City.....	3	5.1	Raritan bay.
Merrell, A. F. ....	New York City.....	276	22.8	Raritan bay.
Merrell, A. F. ....	New York City.....	280	4	Raritan bay.
Merrell, A. F. ....	New York City.....	270	8.8	Raritan bay.
Merrell, A. F. ....	New York City.....	282	9.5	Raritan bay.
Merrell, A. F. ....	New York City.....	193	11.9	Raritan bay.
Merrell, A. F. ....	New York City.....	161	6.8	Raritan bay.
Merrell, A. F. ....	New York City.....	195	8.5	Raritan bay.
Merrell, A. F. ....	New York City.....	160	11.1	Raritan bay.
Merrell, A. F. ....	New York City.....	168	6.6	Raritan bay.
Merrell, A. F. ....	New York City.....	170	6	Raritan bay.
Merrell, A. F. ....	New York City.....	484	3.4	Raritan bay.
Merrell, A. F. ....	New York City.....	162	17.5	Raritan bay.
Merrell, A. F. ....	New York City.....	674	2.8	Raritan bay.
Merrell, A. F. ....	New York City.....	743	.6	Raritan bay.
Merrell, A. F. ....	New York City.....	864	25.4	Raritan bay.
Merrell, A. F. ....	New York City.....	867	18.8	Raritan bay.
Merrell, A. F. ....	New York City.....	877	6.2	Raritan bay.
Marshall, H. S. ....	Prince Bay, L. I.....	653	7.9	Raritan bay.
Marshall, H. S. ....	Prince Bay, S. I.....	760	3.8	Raritan Bay.
Manee, W. N. ....	Tottenville, S. I.....	69	2.2	Raritan bay.
Manee, W. N. ....	Tottenville, S. I.....	76	2.1	Raritan bay.
Manee, W. N. ....	Tottenville, S. I.....	89	.7	Raritan bay.
Manee, W. N. ....	Tottenville, S. I.....	77	2	Raritan bay.
Manee, W. N. ....	Tottenville, S. I.....	66	2	Raritan bay.
Manee, W. N. ....	Tottenville, S. I.....	156	2.1	Raritan bay.
Manee, W. N. ....	Tottenville, S. I.....	452	2.3	Raritan bay.
Manee, W. N. ....	Tottenville, S. I.....	450	1.7	Raritan bay.
Manee, W. N. ....	Tottenville, S. I.....	420	3.3	Raritan bay.
Manee, W. N. ....	Tottenville, S. I.....	68	.8	Raritan bay.
Manee, W. N. ....	Tottenville, S. I.....	341	2.2	Raritan bay.
Manee, W. N. ....	Tottenville, S. I.....	67	5.3	Raritan bay.
Manee, W. N. ....	Tottenville, S. I.....	418	4.3	Raritan bay.
Manee, W. N. ....	Tottenville, S. I.....	504	9.5	Raritan bay.
Manee, A. & Wm.....	Prince Bay, S. I.....	806	3.4	Raritan bay.
Manee, A. & Wm.....	Prince Bay, S. I.....	814	6.6	Raritan bay.
Manee, A. & Wm.....	Prince Bay, S. I.....	816	3	Raritan bay.
Manee, A. & Wm.....	Prince Bay, S. I.....	819	4.4	Raritan bay.
Manee, A. & Wm.....	Prince bay, S. I.....	832	1.1	Raritan bay.

## Franchises—(Continued)

NAME	Address	Lot No.	Acres	Location
Manee, Abram.....	Prince Bay, S. I.....	461	2	Raritan bay.
Manee, Abram.....	Prince Bay, S. I.....	808	4.4	Raritan bay.
Manee, Abram.....	Prince Bay, S. I.....	815	4.8	Raritan bay.
Manee, Abram.....	Prince Bay, S. I.....	817	2	Raritan bay.
Marshall & Bedell.....	Prince Bay, S. I.....	772	2.3	Raritan bay.
Merrill, G. W. H.....	Port Richmond, S. I....	783	40	Raritan bay.
Manee, E. P.....	Tottenville, S. I.....	248	1.5	Raritan bay.
Manee, E. P.....	Tottenville, S. I.....	246	.5	Raritan bay.
Manee, E. P.....	Tottenville, S. I.....	113	8.6	Raritan bay.
Manee, E. P.....	Tottenville, S. I.....	345	8.8	Raritan bay.
Marshall, George.....	Prince Bay, S. I.....	231	4	Raritan bay.
Marshall, George.....	Prince Bay, S. I.....	267	6.8	Raritan bay.
Martin, Abel.....	Tottenville, S. I.....	211	4.1	Raritan bay.
Merrill, J. I.....	New York City.....	258	13.8	Raritan bay.
Merrill, J. I.....	New York City.....	352	4.3	Raritan bay.
Merrill, J. I.....	New York City.....	232	12	Raritan bay.
Merrill, J. I.....	New York City.....	460	2.4	Raritan bay.
Merrill, J. I.....	New York City.....	474	4.5	Raritan bay.
Merrill, J. I.....	New York City.....	475	7.5	Raritan bay.
Merrill, J. I.....	New York City.....	476	5.1	Raritan bay.
Merrill, J. I.....	New York City.....	477	12.5	Raritan bay.
Merrill, J. I.....	New York City.....	478	13.2	Raritan bay.
Merrill, J. I.....	New York City.....	446	.5	Raritan bay.
Merrill, J. I.....	New York City.....	833	5.2	Raritan bay.
Merrill, J. I.....	New York City.....	524	8.6	Raritan bay.
Merrill, J. I.....	New York City.....	504	9.5	Raritan bay.
Merrill, Marcellus T.....	Port Richmond, S. I....	395	9.2	Raritan bay.
Merrill, Marcellus T.....	Port Richmond, S. I....	397	4.8	Raritan bay.
Merrill, Thomas S.....	Mariner's Harbor.....	148a	4.8	Raritan bay.
Merrill, Thomas S.....	Mariner's Harbor.....	529	16.1	Raritan bay.
Merrill, Thomas S.....	Mariner's Harbor.....	527	5.1	Raritan bay.
Merrill, Thomas S.....	Mariner's Harbor.....	525	4.1	Raritan bay.
Merrill, Thomas S.....	Mariner's Harbor.....	523	.9	Raritan bay.
Merrill, Thomas S.....	Mariner's Harbor.....	533	5.4	Raritan bay.
Merrill, Thomas S.....	Mariner's Harbor.....	535	3.7	Raritan bay.
Merrill, Thomas S.....	Mariner's Harbor.....	222	14.8	Raritan bay.
Merrill, Thomas S.....	Mariner's Harbor.....	693	2.4	Raritan bay.
Merrill, Thomas S.....	Mariner's Harbor.....	844	3	Raritan bay.
Manee, William Sr.....	Prince Bay, S. I.....	536	1.7	Raritan bay.
Manee, William, Sr.....	Prince Bay, S. I.....	540	1.7	Raritan bay.
Manee, William, Sr.....	Prince Bay, S. I.....	542	1.3	Raritan bay.
Manee, William Sr.....	Prince Bay, S. I.....	544	2.1	Raritan bay.
Manee, George A.....	Tottenville, S. I.....	582	1.9	Raritan bay.
Marshall, John.....	New York City.....	649	3.8	Raritan bay.
Marshall, John.....	New York City.....	651	3.6	Raritan bay.
Marshall, John.....	New York City.....	661	1.9	Raritan bay.
Marshall, John.....	New York City.....	671	4.95	Raritan bay.
Marshall, John.....	New York City.....	744	4	Raritan bay.
Marshall, John.....	New York City.....	746	1.2	Raritan bay.
Marshall, John.....	New York City.....	750	2.8	Raritan bay.
Merrell, William, & Son...	New York City.....	652	6.1	Raritan bay.
Northport Oyster Co.....	Northport, L. I.....	Sec. C 250		Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	Several 100		Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	27	193.5	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	26	115.7	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	21L	74.5	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	22	58.9	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	18	249	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	40	46.3	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	20	249.6	Long Island sound.

## Franchises—(Continued)

NAME	Address	Lot No.	Acres	Location
Northport Oyster Co.....	Northport, L. I.....	Several	100	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	19	249	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	28	76.2	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	259	6.6	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	354	1.9	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	463	6.6	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	787	6.6	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	490	9.8	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	Several	80	Long Island sound.
Northport Oysters Co.....	Northport, L. I.....	Several	80	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	Several	80	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	Several	150	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	Several	240	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	Several	70	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	88	128.2	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	Several	250	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	Several	250	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	Several	65	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	Several	250	Long Island sound.
Northport Oyster Co.....	Northport, L. I.....	891	151.2	Raritan bay
Nassau Oyster Co.....	Patchogue, L. I.....	75	104.6	Long Island sound.
Nassau Oyster Co.....	Patchogue, L. I.....	76	104.2	Long Island sound.
Noe, D. O., & Son.....	Perth Amboy, N. J.....	33	.9	Raritan bay
Noe, D. O. & Son.....	Perth Amboy, N. J.....	5	5.7	Raritan bay.
Noe, D. O., & Son.....	Perth Amboy, N. J.....	23	.8	Raritan bay.
Noe, D. O., & Son.....	Perth Amboy, N. J.....	480	4.6	Raritan bay.
Noe, D. O., & Son.....	Perth Amboy, N. J.....	467	8.3	Raritan bay.
Noe, D. O., & Son.....	Perth Amboy, N. J.....	27	1.4	Raritan bay.
Noe, D. O., & Son.....	Perth Amboy, N. J.....	32	.7	Raritan bay.
Noe, D. O., & Son.....	Perth Amboy, N. J.....	43	3	Raritan bay.
Noe, D. O., & Son.....	Perth Amboy, N. J.....	151	.7	Raritan bay.
Noe, D. O., & Son.....	Perth Amboy, N. J.....	150	.7	Raritan bay.
Noe, D. O., & Son.....	Perth Amboy, N. J.....	835	9.6	Raritan bay.
Noe, D. O., & Son.....	Perth Amboy, N. J.....	713	2	Raritan bay.
Noe, D. O., & Son.....	Perth Amboy, N. J.....	507	8.1	Raritan bay.
Odell & Haviland.....	New York City.....	8	2.5	Little Neck bay.
Odell & Haviland.....	New York City.....	5-6-7	7.5	Little Neck bay.
Odell & Haviland.....	New York City.....	15	2.5	Little Neck bay.
Odell & Haviland.....	New York City.....	384	7.5	Raritan bay.
Purity Blue Point Oys. Co..	Bay Shore, L. I.....	Several	240	Long Island sound.
Parks, F. B.....	Port Jefferson, L. I.....	98	26	Long Island sound.
Parks, F. B.....	Port Jefferson, L. I.....	99	26	Long Island sound.
Pausch Bros. Oyster Co.,...	Bay Shore, L. I.....	12	213.2	Long Island sound.
Pausch Bros. Oyster Co....	Bay Shore, L. I.....	13	68.4	Long Island sound.
Price, C. B.....	Tottenville, S. I.....	140B	3.2	Raritan bay.
Price, Croel.....	Tottenville, S. I.....	710	2	Raritan bay.
Price, Croel.....	Tottenville, S. I.....	711	.5	Raritan bay.
Price, Croel.....	Tottenville, S. I.....	738	3	Raritan bay.
Price, David.....	Tottenville, S. I.....	110	1	Raritan bay.
Price, David.....	Tottenville, S. I.....	30	1.8	Raritan bay.
Pedersen, Nils.....	Tottenville, S. I.....	124	1.8	Raritan bay.
Pedersen, Nils.....	Tottenville, S. I.....	134	4.3	Raritan bay.
Pedersen, Nils.....	Tottenville, S. I.....	432	3.4	Raritan bay.
Price, Elmer.....	Tottenville, S. I.....	6	1	Raritan bay.
Price, Elmer.....	Tottenville, S. I.....	140A	3.3	Raritan bay.
Price, Elmer.....	Tottenville, S. I.....	274	1.8	Raritan bay.
Price, Elmer.....	Tottenville, S. I.....	260	3	Raritan bay.
Price, Elmer.....	Tottenville, S. I.....	264	1.2	Raritan bay.
Price, Elmer.....	Tottenville, S. I.....	268	1.6	Raritan bay.
Price, Elmer.....	Tottenville, S. I.....	250	1.5	Raritan bay.



## Franchises—(Concluded)

NAME	Address	Lot No.	Acres	Location
Price, Elmer.....	Tottenville, S. I.....	128B	2.8	Raritan bay.
Price, Elmer.....	Tottenville, S. I.....	244	.8	Raritan bay.
Price, Elmer.....	Tottenville, S. I.....	272	2	Raritan bay.
Price, Elmer.....	Tottenville, S. I.....	712	1.4	Raritan bay.
Polworth & Elsworth.....	New York City.....	245	3.6	Raritan bay.
Polworth & Elsworth.....	New York City.....	157	8.3	Raritan bay.
Polworth & Elsworth.....	New York City.....	241	12	Raritan bay.
Polworth & Elsworth.....	New York City.....	243	7	Raritan bay.
Polworth & Elsworth.....	New York City.....	247	6.5	Raritan bay.
Polworth & Elsworth.....	New York City.....	233	11	Raritan bay.
Polworth & Elsworth.....	New York City.....	436	4.3	Raritan bay.
Polworth & Elsworth.....	New York City.....	511	13.5	Raritan bay.
Polworth & Elsworth.....	New York City.....	513	2.3	Raritan bay.
Polworth & Elsworth.....	New York City.....	438	8	Raritan bay.
Polworth & Elsworth.....	New York City.....	235	6.4	Raritan bay.
Polworth & Elsworth.....	New York City.....	237	14.4	Raritan bay.
Polworth & Elsworth.....	New York City.....	239	20.5	Raritan bay.
Polworth & Elsworth.....	New York City.....	251	2.6	Raritan bay.
Polworth & Elsworth.....	New York City.....	558	5.5	Raritan bay.
Polworth & Elsworth.....	New York City.....	628	1.1	Raritan bay.
Polworth & Elsworth.....	New York City.....	463	2	Raritan bay.
Polworth & Elsworth.....	New York City.....	133	1.9	Raritan bay.
Polworth & Elsworth.....	New York City.....	657	1.8	Raritan bay.
Polworth & Elsworth.....	New York City.....	659	4	Raritan bay.
Polworth & Elsworth.....	New York City.....	372	2	Raritan bay.
Price, J. H.....	Tottenville, S. I.....	196	1.1	Raritan bay.
Price, J. H.....	Tottenville, S. I.....	198	2	Raritan bay.
Post, E. M.....	Paducah, Ky.....	526	4	Raritan bay.
Post, E. M.....	Paducah, Ky.....	520	6.5	Raritan bay.
Post, E. M.....	Paducah, Ky.....	516	7.2	Raritan bay.
Post, E. M.....	Paducah, Ky.....	514	3.1	Raritan bay.
Post, William.....	Little Neck, L. I.....	69L	46.4	Long Island sound.
Post, William.....	Mariner's Harbor.....	650	11.9	Raritan bay.
Post, William.....	Mariner's Harbor.....	648	5.6	Raritan bay.
Post, William.....	Mariner's Harbor.....	855	17.7	Raritan bay.
Price & Merrell.....	Tottenville, S. I.....	4	4.6	Raritan bay.
Palmer, C. E.....	Sound Beach, Conn.....	671	4.95	Raritan bay.
Palmer, C. E.....	Sound Beach, Conn.....	Sec. D	125	Long Island sound.
Palmer, C. E.....	Sound Beach, Conn.....	Sec. A	250	Long Island sound.
Palmer, C. E., C. F. & H.	Sound Beach, Conn.....	859	64.8	Raritan bay.
Price, Mary E.....	Tottenville, S. I.....	127	2.5	Raritan bay.
Porth, W. C.....	New York City.....	325	8	Raritan bay.
Porth, W. C.....	New York City.....	329	14.5	Raritan bay.
Porth, W. C.....	New York City.....	333	1.5	Raritan bay.
Porth, W. C.....	New York City.....	319	5	Raritan bay.
Porth, W. C.....	New York City.....	323	13.8	Raritan bay.
Porth, W. C.....	New York City.....	321	3.2	Raritan bay.
Porth, W. C.....	New York City.....	331	5.2	Raritan bay.
Porth, W. C.....	New York City.....	327	5	Raritan bay.
Porth, W. C.....	New York City.....	843	4.6	Raritan bay.
Price, Benjamin C.....	Tottenville, S. I.....	48	3.4	Raritan bay.
Rogers, Frank.....	Bayport, L. I.....	36L	110.4	Long Island sound.
Rogers, Frank.....	Bayport, L. I.....	37	98	Long Island sound.
Rogers, Frank.....	Bayport, L. I.....	35	139	Long Island sound.
Rogers, Frank.....	Bayport, L. I.....	103	29.8	Long Island sound.
Randall, H. M.....	Port Jefferson, L. I.....	99	26	Long Island sound.
Randall, H. M.....	Port Jefferson, L. I.....	98	26	Long Island sound.
Randall, H. M.....	Port Jefferson, L. I.....	77	26	Long Island sound.
Randall, H. M.....	Port Jefferson, L. I.....	78	26	Long Island sound.
Randall, C. P.....	Port Jefferson, L. I.....	100	104	Long Island sound.

## Franchises—(Continued)

NAME	Address	Lot No.	Acres	Location
Randall & Fanning.....	Port Jefferson, L. I....	102	200	Long Island sound.
Radell, Andrew.....	Bridgeport, Conn.....	3	173.5	Long Island sound.
Radell, Andrew, Oyster Co.	Bridgeport, Conn.....	7L	235.2	Long Island sound.
Radell, Andrew, Oyster Co.	Bridgeport, Conn.....	5L	171.2	Long Island sound.
Radell, Andrew, Oyster Co.	Bridgeport, Conn.....	4L	101.3	Long Island sound.
Radell, Andrew, Oyster Co.	Bridgeport, Conn.....	6L	146.4	Long Island sound.
Rowe, William H.....	Rockaway Beach.....	861	25.2	Raritan bay.
Suwasset Oyster Co.....	Port Jefferson, L. I....	72	99.2	Long Island sound.
Sharret, A. W.....	Port Richmond, S. I....	656	13.2	Raritan bay.
Sprague, C. O.....	Prince Bay, S. I.....	355	2.5	Raritan bay.
Sprague, C. O.....	Prince Bay, S. I.....	286	1.7	Raritan bay.
Smith, W. W.....	Oyster Bay, L. I.....	67	12.3	Long Island sound.
Sprague, S. B.....	Oyster Bay, L. I.....	65	5.2	Raritan bay.
Simonson, J. & B. K.....	Linoleumville, S. I....	51	1.4	Raritan bay.
Simonson, J. & B. K.....	Linoleumville, S. I....	49	1.8	Raritan bay.
Sleight, John M.....	Tottenville, S. I.....	129	1.1	Raritan bay.
Sleight, John M.....	Tottenville, S. I.....	125	11.9	Raritan bay.
Sofield, Charles S.....	Canarsie, L. I.....	34	.7	Raritan bay.
Sofield, Charles S.....	Canarsie, L. I.....	28	.6	Raritan bay.
Simonson, Cornelius.....	Mariner's Harbor.....	733	.2	Raritan bay.
Sofield, Arthur C.....	New York City.....	46	.7	Raritan bay.
Sofield, Arthur C.....	New York City.....	24	.8	Raritan bay.
Sprague & Mersereau.....	New York City.....	351	5.2	Raritan bay.
Sprague & Mersereau.....	New York City.....	357	1.2	Raritan bay.
Sprague & Mersereau.....	New York City.....	349	6.9	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	860	11.2	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	238	29.4	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	186	5.1	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	226	18	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	240	3.2	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	654	16.4	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	216	12.6	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	172	9.3	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	256	25.3	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	53	6.8	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	73	3.8	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	492	5.9	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	483	2.4	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	499	5.8	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	74	6.6	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	41	.5	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	40	.4	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	856	5.8	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	174	18.4	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	147	37.6	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	493	9.8	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	676	167	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	Several	250	Long Island sound.
Standard Oyster Co.....	South Norwalk, Conn..	252	20	Raritan bay.
Standard Oyster Co.....	South Norwalk, Conn..	479	8.6	Raritan bay.
Sharret, G. A.....	Mariner's Harbor.....	486	12.4	Raritan bay.
Sharret, Bertha.....	Mariner's Harbor.....	148C	4.2	Raritan bay.
Still, George M.....	New York City.....	284	6.6	Raritan bay.
Still, George M.....	New York City.....	171	12.8	Raritan bay.
Still, George M.....	New York City.....	824	3.2	Raritan bay.
Still, George M.....	New York City.....	660	2.1	Raritan bay.
Still, George M.....	New York City.....	521	2.7	Raritan bay.
Still, George M.....	New York City.....	442	2.1	Raritan bay.
Still, George M.....	New York City.....	411	5.4	Raritan bay.
Still, George M.....	New York City.....	401	3	Raritan bay.
Still, George M.....	New York City.....	805	10.6	Raritan bay.

## Franchises—(Concluded)

NAME	Address	Lot No.	Acres	Location
Still, George M.....	New York City.....	253	2.6	Raritan bay.
Still, George M.....	New York City.....	823	2.4	Raritan bay.
Still, George M.....	New York City.....	440	1.4	Raritan bay.
Sanbeg, George W.....	Great Kills, S. I.....	522	4.2	Raritan bay.
Sanbeg, George W.....	Great Kills, S. I.....	801	3.6	Raritan bay.
Steinmire & Fisher.....	Mariner's Harbor.....	348	9.6	Raritan bay.
Steinmire & Fisher.....	Mariner's Harbor.....	342	5	Raritan bay.
Simonson, David.....	Prince Bay, S. I.....	822	2.8	Raritan bay.
Simonson, David.....	Prince Bay, S. I.....	825	1.4	Raritan bay.
Sprague, George E.....	Prince Bay, S. I.....	751	1	Raritan bay.
Sprague, Charles B.....	Prince Bay, S. I.....	749	1.9	Raritan bay.
Sprague, Charles B.....	Prince Bay, S. I.....	753	1.4	Raritan bay.
Sharret, Alva W.....	Mariner's Harbor.....	488	4.5	Raritan bay.
Sharret, Alva W.....	Mariner's Harbor.....	506	8.95	Raritan bay.
Sharret, Alva W.....	Mariner's Harbor.....	683	3.6	Raritan bay.
Silk, Thomas.....	New York City.....	613	.9	Raritan bay.
Sprague, F. T.....	Prince Bay, S. I.....	409	2.5	Raritan bay.
Smith, R. L.....	New York City.....	29	74.8	Long Island sound.
Smith, R. L.....	New York City.....	33	78.7	Long Island sound.
Stratford Oyster Co.....	.....	9	106.6	Smithtown bay.
Stratford Oyster Co.....	.....	10	106.1	Smithtown bay.
Stratford Oyster Co.....	.....	8	106.4	Smithtown bay.
Stratford Oyster Co.....	.....	7	107.8	Smithtown bay.
Stratford Oyster Co.....	.....	6	108.9	Smithtown bay.
Stratford Oyster Co.....	.....	5	109.5	Smithtown bay.
Stratford Oyster Co.....	.....	4	110.2	Smithtown bay.
Stratford Oyster Co.....	.....	3	105	Smithtown bay.
Stratford Oyster Co.....	.....	2	112.8	Smithtown bay.
Stratford Oyster Co.....	.....	1	113.2	Smithtown bay.
Tyler, J. M.....	Smithtown, L. I.....	30	75.6	Long Island sound.
Tyler, J. M.....	Smithtown, L. I.....	31	73.2	Long Island sound.
Thompson, Wesley.....	Prince Bay, S. I.....	126	5.8	Raritan bay.
Thompson, Wesley.....	Prince Bay, S. I.....	642	3.7	Raritan bay.
Thompson, Wesley.....	Prince Bay, S. I.....	640	2.1	Raritan bay.
Thompson, Wesley.....	Prince Bay, S. I.....	776	4.6	Raritan bay.
Van Wyck, J. M.....	Prince Bay, S. I.....	398	3.2	Raritan bay.
Van Wyck, J. M.....	Prince Bay, S. I.....	626	1.5	Raritan bay.
Van Wyck, J. M.....	Prince Bay, S. I.....	396	1.1	Raritan bay.
Vroom, Joseph.....	South Norwalk, Conn. .	Several	85.8	Long Island sound.
Vanderveer, J. H.....	.....	Several	120	Long Island sound.
Vanderveer, J. H.....	.....	Several	110	Long Island sound.
Van Name, Henry.....	.....	56	5.6	Raritan bay.
Van Name, M. & P. M.....	.....	12	6.6	Raritan bay.
Van Name, M. & P. M.....	.....	124	.4	Raritan bay.
Van Name, David W.....	.....	55	5.2	Raritan bay.
Van Name, David W.....	.....	697	1.3	Raritan bay.
Walle, Kristian.....	.....	279	2.2	Raritan bay.
Walle, Kristian.....	.....	679	4.7	Raritan bay.
Walle, Kristian.....	.....	394	2.2	Raritan bay.
Woglom, G. T.....	Perth Amboy, N. J.....	20	3.7	Raritan bay.
Wynant, J. C.....	Rossville, S. I.....	765	.8	Raritan bay.
Wagner, Fred.....	.....	431	3.5	Raritan bay.
Wood, Joseph H.....	.....	115	8.4	Raritan bay.
Wright, G. T. & Son.....	New York City.....	491	1.5	Raritan bay.
Wood, J. A.....	Tottenville, S. I.....	826	1.4	Raritan bay.
Wood, J. A.....	Tottenville, S. I.....	829	4.8	Raritan bay.
Woglom, A. W.....	Perth Amboy, N. J.....	769	1.7	Raritan bay.
Woglom, A. W.....	Perth Amboy, N. J.....	777	1.9	Raritan bay.
Ziegler, Mrs. Charles.....	Brooklyn, N. Y.....	414	2.15	Raritan bay.
Ziegler, Mrs. Charles.....	Brooklyn, N. Y.....	416	2.3	Raritan bay.
Ziegler, Mrs. Charles.....	Brooklyn, N. Y.....	422	2.9	Raritan bay.

## Leases

NAME	Address	Lot No.	Acres	Location
Androvette & Thompson..	New York City.....	900	9	Raritan bay.
Abrams, William H.....	Brooklyn, N. Y.....	51	3	Jamaica bay.
Abrams, E. E.....	Canarsie, N. Y.....	196	5	Jamaica bay.
Abrams, Major G.....	Canarsie, N. Y.....	241	13	Jamaica bay.
Abrams, Major G.....	Canarsie, N. Y.....	628	.6	Jamaica bay.
Abrams, Stephen E.....	Canarsie, N. Y.....	284	11.6	Jamaica bay.
Abrams, Stephen E.....	Canarsie, N. Y.....	161	6	Jamaica Bay.
Abrams, Stephen E.....	Canarsie, N. Y.....	295	1.4	Jamaica bay.
Abrams, Stephen E.....	Canarsie, N. Y.....	294	3.8	Jamaica bay.
Abrams, Samuel D., Jr....	Inwood, L. I.....	384	2.6	Jamaica bay
Abrams, Samuel D., Jr....	Inwood, L. I.....	401	2.8	Jamaica bay.
Abrams, Samuel D., Jr....	Inwood, L. I.....	402	.4	Jamaica bay.
Abrams, Samuel D., Jr....	Inwood, L. I.....	435	3	Jamaica bay.
Abrams, Floyd.....	Inwood, L. I.....	398	1.2	Jamaica bay.
Anderson, Andrew.....	Hoboken, N. J.....	921	.8	Raritan bay.
Anderson, Andrew.....	Hoboken, N. J.....	949	1.6	Raritan bay.
Abrams, James.....	Canarsie, N. Y.....	271	2.4	Jamaica bay.
Abrams, Eva.....	Canarsie, N. Y.....	125	1.6	Jamaica bay.
Abrams, Eva.....	Canarsie, N. Y.....	248	3.2	Jamaica bay.
Allen, John C.....	Port Washington, L. I..	90	5.8	Long Island sound.
Allen, John C.....	Port Washington, L. I..	Sec. B 121	22	Long Island sound.
Allen, John C.....	Port Washington, L. I..	123	5.8	Long Island sound.
Abrams, Emma W.....	Brooklyn, N. Y.....	268	2	Jamaica bay.
Abrams, Emma W.....	Brooklyn, N. Y.....	267	2.2	Jamaica bay.
Biggs, John.....	Canarsie, L. I.....	144	3	Jamaica bay.
Biggs, John.....	Canarsie, N. Y.....	524	4	Jamaica bay.
Biggs, John.....	Canarsie, N. Y.....	150	7.2	Jamaica bay.
Biggs, John.....	Canarsie, L. I.....	151	.6	Jamaica bay.
Biggs, Josephine C.....	Canarsie, L. I.....	149	1.6	Jamaica bay.
Burmester, Henry.....	Canarsie, L. I.....	29	2.6	Jamaica bay.
Burmester, Henry.....	Canarsie, L. I.....	28	2.6	Jamaica bay.
Burmester, Henry.....	Canarsie, L. I.....	554	8.6	Jamaica bay.
Burmester, Henry.....	Canarsie, L. I.....	63	6.2	Jamaica bay.
Burmester, Henry.....	Canarsie, L. I.....	311	9.2	Jamaica bay.
Borwegan, Henry.....	Canarsie, N. Y.....	50	1.6	Jamaica bay.
Borwegan, Henry.....	Canarsie, N. Y.....	48	2.8	Jamaica bay.
Borwegan, Henry.....	Canarsie, N. Y.....	310	17	Jamaica bay.
Bush, John D.....	Canarsie, N. Y.....	95	1.2	Jamaica bay.
Benner, John M.....	Brooklyn, N. Y.....	72L	122.2	Long Island sound.
Benner, John M.....	Brooklyn, N. Y.....	69A	9.4	Long Island sound.
Benner, John M.....	Brooklyn, N. Y.....	110	25.8	Long Island sound.
Benner, John M.....	Brooklyn, N. Y.....	113	242.4	Long Island sound.
Benner, John M.....	Brooklyn, N. Y.....	116	65.4	Long Island sound.
Benner, John M.....	Brooklyn, N. Y.....	111	54	Long Island sound.
Benner, John M.....	Brooklyn, N. Y.....	125	216.2	Long Island sound.
Benner, John M.....	Brooklyn, N. Y.....	124	118.2	Long Island sound.
Benner, John M.....	Brooklyn, N. Y.....	Several	164.4	Long Island sound.
Benner, John M.....	Brooklyn, N. Y.....	Several	180	Long Island sound.
Benner, John M.....	Brooklyn, N. Y.....	83	77	Long Island sound.
Burbank, Daniel.....	Great Kills, S. I.....	890	19.8	Raritan bay.
Bell, John.....	City Island, N. Y.....	251	6.4	East Chester bay.
Bell, John.....	City Island, N. Y.....	253	12.6	East Chester bay.
Bell, John.....	City Island, N. Y.....	260	2.2	East Chester bay.
Bell, John.....	City Island, N. Y.....	258	9.2	East Chester bay.
Bell, John.....	City Island, N. Y.....	259	1	East Chester bay.
Bartlett, J. J.....	Greenport, L. I.....	Several	260	Long Island sound.
Bartlett, J. J.....	Greenport, L. I.....	Several	240	Long Island sound.
Behncke, H. W.....	Canarsie, L. I.....	31	2.6	Jamaica bay.
Behncke, H. W.....	Canarsie, L. I.....	546	10	Jamaica bay.
Behncke, Mary R.....	Canarsie, L. I.....	167	5.8	Jamaica bay.

## Leases—(Continued)

NAME	Address	Lot No.	Acres	Location
Biggs, Richard, Sr.	Canarsie, L. I.	627	3.2	Jamaica bay.
Biggs, Richard, Sr.	Canarsie, L. I.	129	8.2	Jamaica bay.
Bell, Fordham & Bell.	City Island, N. Y.	89	12.8	East Chester bay.
Bell, John M.	City Island, N. Y.	269	9.6	East Chester bay.
Bell, John M.	City Island, N. Y.	268	6.8	East Chester bay.
Bird, J. T.	Port Washington, L. I.	Sec. B 91	24.6	Long Island sound.
Bayles, Bumstead & Fletcher.	Oyster Bay, L. I.	Several	180.2	Long Island sound.
Bayles & Thorne.	Oyster Bay, L. I.	95	62.8	Long Island sound.
Bayles & Thorne.	Oyster Bay, L. I.	Sec. C-D	43.8	Long Island sound.
Bishop, George W.	Prince Bay, S. I.	963	3.8	Raritan bay.
Brady, Jacob.	City Island, N. Y.	249	27.6	East Chester bay.
Bergen, Oswald T.	City Island, N. Y.	271	28.6	Long Island sound.
Bergen, Oswald T.	City Island, N. Y.	272	11.2	Long Island sound.
Bird & Thompson.	Port Washington, L. I.	H93	20.2	Long Island sound.
Bell, Bell & Fordham.	City Island, N. Y.	A93	25	Long Island sound
Bailey, James A.	Canarsie, L. I.	603	33.2	Jamaica bay.
Baldwin, Charles V.	Jamaica, N. Y.	136	4	Jamaica bay.
Baldwin, Charles V.	Jamaica, N. Y.	189	2.5	Jamaica bay.
Baldwin, William C.	Canarsie, N. Y.	199	5.4	Jamaica bay.
Barnes, James W.	Brooklyn, N. Y.	300	7.2	Jamaica bay.
Bennett, Edward.	Canarsie, L. I.	345	9	Jamaica bay.
Bedell, J. G. H.	Springfield, L. I.	455	5.4	Jamaica bay.
Bedell & Amberman.	Springfield, L. I.	505	6.2	Jamaica bay.
Braisted, Garrett S.	Canarsie, L. I.	482	6	Jamaica bay.
Boerum, James.	Canarsie, L. I.	475	6.2	Jamaica bay.
Brimlow, Fred A.	Canarsie, L. I.	320	3.4	Jamaica bay.
Carman, George A.	Canarsie, L. I.	113	2	Jamaica bay.
Carman, George A.	Canarsie, L. I.	117	1.8	Jamaica bay.
Carman, George A.	Canarsie, L. I.	114	2.2	Jamaica bay.
Carman, George A.	Canarsie, L. I.	118	3.4	Jamaica bay.
Carman, George A.	Canarsie, L. I.	173	4.4	Jamaica bay.
Carman, Estelle.	Canarsie, L. I.	112	4.2	Jamaica bay.
Cornell, Henry.	Inwood, L. I.	409	4.4	Jamaica bay.
Cornell, Warren.	Inwood, L. I.	372	5	Jamaica bay.
Cornell, Warren.	Inwood, L. I.	449	2	Jamaica bay.
Cornell, Warren.	Inwood, L. I.	453	8.6	Jamaica bay.
Cadmus, Hiram.	Rockaway Beach.	461	5.4	Jamaica bay.
Cadmus, Hiram.	Rockaway Beach.	528	18.2	Jamaica bay.
Campbell, William J.	Broad Channel, N. Y.	510	6.2	Jamaica bay.
Chaffer, William R.	Inwood, L. I.	373	4.4	Jamaica bay.
Chaffer, E. S. & S. E.	Inwood, L. I.	364	5.4	Jamaica bay.
Chaffer, E. S. & S. E.	Inwood, L. I.	583	7	Jamaica bay.
Cole, John W.	Great Kills, S. I.	916	19.4	Raritan bay.
Churchill, Charles.	Canarsie, L. I.	181	5.8	Jamaica bay.
Carlson, John O.	Canarsie, L. I.	605	8.8	Jamaica bay.
Colon, Ernest F.	Chatham, N. J.	951	9.2	Raritan bay.
Colon, Ernest F.	Chatham, N. J.	952	1.6	Raritan bay.
Colon, David B.	Chatham, N. J.	950	4.8	Raritan bay.
Collins, Stephen.	City Island, N. Y.	255	6.4	Long Island sound
Collins, Stephen.	City Island, N. Y.	234	7.2	Long Island sound.
Collins, Stephen.	City Island, N. Y.	265	2	Long Island sound.
Collins, Bernard.	City Island, N. Y.	264	1.6	Long Island sound.
Collins, Bernard.	City Island, N. Y.	233	2.8	East Chester bay.
Crocker & Allen.	Port Washington, L. I.	G93	15.5	Long Island sound.
Denton, Walter C.	Canarsie, L. I.	157	1	Jamaica bay.
Denton, Walter C.	Canarsie, L. I.	287	11.4	Jamaica bay.
Denton, Walter C.	Canarsie, L. I.	344	4.4	Jamaica bay.
Denton, Charles E.	Canarsie, L. I.	152	3.2	Jamaica bay.
Denton, Charles E.	Canarsie, L. I.	153	2.2	Jamaica bay.

## Leases—(Continued)

NAME	Address	Lot No	Acres	Location
Denton, Charles E.....	Canarsie, L. I.....	340	8.2	Jamaica bay.
Denton, Charles E.....	Canarsie, L. I.....	341	5.4	Jamaica bay.
Davenport, John H.....	Canarsie, L. I.....	75	4	Jamaica bay.
Davenport, John H.....	Canarsie, L. I.....	230	5.8	Jamaica bay.
Davenport, Annie.....	Canarsie, L. I.....	74	3.2	Jamaica bay.
Dickens, W. H.....	Canarsie, L. I.....	250	2.8	Jamaica bay.
Dickens, William Henry...	Canarsie, L. I.....	61	7.8	Jamaica bay.
Dickens, William Henry...	Canarsie, L. I.....	213	5	Jamaica bay.
Davis, H. W.....	Canarsie, L. I.....	343	10.6	Jamaica bay.
Davis, H. W.....	Canarsie, L. I.....	506	5.6	Jamaica bay.
Davis, H. W.....	Canarsie, L. I.....	329	7.4	Jamaica bay.
Doughty, G. W.....	Inwood, L. I.....	377	2	Jamaica bay.
Doughty, G. W.....	Inwood, L. I.....	383	5	Jamaica bay.
Doughty, G. W.....	Inwood, L. I.....	386	1.8	Jamaica bay.
Doughty, G. W.....	Inwood, L. I.....	415	4.4	Jamaica bay.
Doughty, G. W.....	Inwood, L. I.....	443	4.8	Jamaica bay.
Dooley, Edward.....	Springfield, L. I.....	459	6.6	Jamaica bay.
Dooley, W. B.....	Springfield, L. I.....	457	2	Jamaica bay.
Dooley, W. B.....	Springfield, L. I.....	463	4	Jamaica bay.
Downes, H. E.....	Greenport, L. I.....	1	250	Long Island sound.
Downes, H. E.....	Greenport, L. I.....	Sec. D 86		Long Island sound.
Dougherty, D.....	City Island, N. Y.....	286	5.8	East Chester bay.
Dougherty, D.....	City Island, N. Y.....	288	10.6	East Chester bay.
Deveaugh, James A.....	City Island, N. Y.....	235	12.4	Pelham bay.
Dickens, George.....	Canarsie, N. Y.....	43	3.2	Jamaica bay.
Davis, N. E.....	Canarsie, N. Y.....	626	1.2	Jamaica bay.
Davis, N. E.....	Canarsie, N. Y.....	625	3.2	Jamaica bay.
Denice, Elizabeth, Ex.....	Brooklyn, N. Y.....	258	5.4	Jamaica bay.
Denice, Elizabeth, Ex.....	Brooklyn, N. Y.....	259	3.6	Jamaica bay.
Eldert, S. D.....	Canarsie, L. I.....	247	5	Jamaica bay.
Ford, W. S.....	Canarsie, L. I.....	179	4.4	Jamaica bay.
Ford, J. T.....	Canarsie, L. I.....	131	1.6	Jamaica bay.
Ford, J. T.....	Canarsie, L. I.....	120	4	Jamaica bay.
Ford, J. T.....	Canarsie, L. I.....	194	2.6	Jamaica bay.
Ford, J. T.....	Canarsie, L. I.....	289	4.6	Jamaica bay.
Flaherty, Joseph.....	Canarsie, L. I.....	217	5.4	Jamaica bay.
Frost, Walter.....	Rockaway Beach.....	367	15	Jamaica bay.
Frost, Walter.....	Rockaway Beach.....	370	3.6	Jamaica bay.
Frederick, John.....	Jamaica, N. Y.....	458	7.6	Jamaica bay.
Frazer, A. C., Co.....	New York City.....	156	.4	Jamaica bay.
Frazer, A. C., Co.....	New York City.....	154	.8	Jamaica bay.
Frazer, A. C., Co.....	New York City.....	168	1.6	Jamaica bay.
Frazer, A. C., Co.....	New York City.....	169	1.6	Jamaica bay.
Frazer, A. C., Co.....	New York City.....	939	.5	Jamaica bay.
Fordham, J. O.....	City Island, N. Y.....	232	11.2	Pelham bay.
Fordham, J. O.....	City Island, N. Y.....	229	18.2	Pelham bay.
Fordham, J. O.....	City Island, N. Y.....	305	4.6	Long Island sound
Fordham, J. O.....	City Island, N. Y.....	304	15.4	Long Island sound.
Fordham, J. O.....	City Island, N. Y.....	236	13	Pelham bay.
Frederick, Jacob.....	Rockaway Beach.....	566	22.2	Jamaica bay.
Fordham, W. R.....	City Island, N. Y.....	263	1.4	Pelham bay.
Fordham, W. R.....	City Island, N. Y.....	262	6.4	Pelham bay.
Fordham, W. R.....	City Island, N. Y.....	261	6.2	Pelham bay.
Ferry, J. J.....	Throggs Neck.....	277	16	East Chester bay.
Ferry, J. J.....	Throggs Neck.....	278	4	East Chester bay.
Ferry, J. J.....	Throggs Neck.....	279	19.4	East Chester bay.
Ferry, J. J.....	Throggs Neck.....	280	3.6	East Chester bay.
Ferry, J. J.....	Throggs Neck.....	281	5.2	East Chester bay.
Geffken, A.....	Canarsie, L. I.....	557	.8	Jamaica bay.
Geffken, A.....	Canarsie, L. I.....	1	1	Jamaica bay.

## Leases—(Continued)

NAME	Address	Lot No.	Acres	Location
Geffken, Josephine.....	Canarsie, L. I.....	4	1.4	Jamaica bay.
Geffken, Josephine.....	Canarsie, L. I.....	5	1.8	Jamaica bay.
Gunyon, Samuel.....	Canarsie, L. I.....	186	1.8	Jamaica bay.
Gunyon, Samuel.....	Canarsie, L. I.....	187	1.6	Jamaica bay.
Gill, G. K.....	Great Kills, S. I.....	78	4.4	Jamaica bay.
Gill, G. K.....	Great Kills, S. I.....	141	6	Jamaica bay.
Gill, G. K.....	Great Kills, S. I.....	148	3.2	Jamaica bay.
Gunn, E. M.....	Port Washington, L. I.	96	5.2	Long Island sound.
Gould, Howard.....	New York City.....	117	106	Long Island sound.
Gould, Howard.....	New York City.....	118L	25.6	Long Island sound.
Glasier, Joseph B.....	City Island, N. Y.....	248	1.8	Long Island sound.
Glasier, F. C.....	City Island, N. Y.....	245	23.6	East Chester bay.
Glasier, F. C.....	City Island, N. Y.....	309	6.2	East Chester bay.
Glasier, F. C. & H. A.....	City Island, N. Y.....	246	2.2	Pelham bay.
Glasier, F. C. & H. A.....	City Island, N. Y.....	237	16.6	Pelham bay.
Gateson, Charles.....	New York City.....	597	13.6	Jamaica bay.
Glenwood Oyster Co.....	Glenwood Landing.....	80	159.4	Long Island sound.
Glenwood Oyster Co.....	Glenwood Landing.....	109	29.4	Long Island sound.
Glenwood Oyster Co.....	Glenwood Landing.....	609	12.6	Jamaica bay.
Glenwood Oyster Co.....	Glenwood Landing.....	120	15.8	Long Island sound.
Harris, Joseph.....	Canarsie, N. Y.....	219	6.8	Jamaica bay.
Haack, A. H.....	Canarsie, N. Y.....	12	1.8	Jamaica bay.
Haack, A. H.....	Canarsie, N. Y.....	108	4.2	Jamaica bay.
Haack, A. H.....	Canarsie, N. Y.....	309	13.2	Jamaica bay.
Haack, A. H.....	Canarsie, N. Y.....	7	2.2	Jamaica bay.
Hoyt, R. W.....	Canarsie, N. Y.....	334	1	Jamaica bay.
Houseman, H.....	Canarsie, N. Y.....	498	9.6	Jamaica bay.
Hicks, G. H.....	Inwood, L. I.....	376	2	Jamaica bay.
Hicks, G. H.....	Inwood, L. I.....	378	3.2	Jamaica bay.
Hicks, G. H.....	Inwood, L. I.....	407	7.8	Jamaica bay.
Husmann, P. W.....	Canarsie, L. I.....	266	.8	Jamaica bay.
Hovey, E. O.....	New York City.....	198	41.6	Jamaica bay.
Hovey, E. O.....	New York City.....	227	3	Jamaica bay.
Hovey, E. O.....	New York City.....	301	14.8	Jamaica bay.
Hovey, E. O.....	New York City.....	587	11	Jamaica bay.
Hovey, E. O.....	New York City.....	600	42.8	Jamaica bay.
Hovey, E. O.....	New York City.....	617	5.6	Jamaica bay.
Hovey, E. O.....	New York City.....	618	17	Jamaica bay.
Hendrickson & Holland...	Rockaway Beach, N. Y.	389	1.4	Jamaica bay.
Hendrickson & Holland...	Rockaway Beach, N. Y.	428	7.4	Jamaica bay.
Hesback, S.....	Goose Creek, N. Y.....	563	11	Jamaica bay.
Hoyt, A. J.....	Canarsie, L. I.....	112L	30.4	Jamaica bay.
Hoyt, A. J.....	Canarsie, L. I.....	115L	95.4	Jamaica bay.
Hoyt, A. J.....	Canarsie, L. I.....	119L	17.6	Jamaica bay.
Hansen, John.....	Canarsie, L. I.....	307	10.2	Jamaica bay.
Hoobs, C.....	Rockaway Beach, N. Y.	619	3.6	Jamaica bay.
Houghwout, W. H.....	Great Kills, S. I.....	899	4.2	Raritan bay.
Huffmire, D. F.....	Brooklyn, N. Y.....	264	1.6	Jamaica bay.
Huffmire, D. F.....	Brooklyn, N. Y.....	262	12.4	Jamaica bay.
Huffmire, D. F.....	Brooklyn, N. Y.....	265	1.4	Jamaica bay.
Huffmire, D. F.....	Brooklyn, N. Y.....	263	5.4	Jamaica bay.
Huffmire, Wynant.....	Brooklyn, N. Y.....	355	7.2	Jamaica bay.
Huffmire, Wynant.....	Brooklyn, N. Y.....	495	3	Jamaica bay.
Huffmire, Wynant.....	Brooklyn, N. Y.....	562	5.6	Jamaica bay.
Hayward, J. W.....	Canarsie, L. I.....	42	1.2	Jamaica bay.
Hayward, J. W.....	Canarsie, L. I.....	24	1.8	Jamaica bay.
Hewlett, W. J.....	Rockaway Beach, N. Y.	539	8.4	Jamaica bay.
Hicks, J.....	Inwood, N. Y.....	629	.4	Jamaica bay.
Hicks, J.....	Inwood, N. Y.....	630	1.2	Jamaica bay.
Jones, David L.....	Brooklyn, N. Y.....	315	3.4	Jamaica bay.

## Leases—(Continued)

NAME	Address	Lot No.	Acres	Location
Jones, David L.....	Brooklyn, N. Y.....	17	3.8	Jamaica bay.
Johnson, Lydia A.....	Canarsie, L. I.....	177	1.8	Jamaica bay.
Johnson, Lydia A.....	Canarsie, L. I.....	123	2.2	Jamaica bay.
Johnson, George H.....	Canarsie, L. I.....	243	4.2	Jamaica bay.
Johnson, George H.....	Canarsie, L. I.....	94	1.8	Jamaica bay.
Johnson, Jane.....	Canarsie, L. I.....	132	5	Jamaica bay.
Johnson, John J.....	Canarsie, L. I.....	207	14.2	Jamaica bay.
Johnson, John J.....	Canarsie, L. I.....	244	1.4	Jamaica bay.
Johnson, John J.....	Canarsie, L. I.....	240	.4	Jamaica bay.
Johnson, Charles L.....	Canarsie, L. I.....	124	2.4	Jamaica bay.
Johnson, Adeline.....	Canarsie, L. I.....	280	1.4	Jamaica bay.
Joline, A. S.....	Tottenville, S. I.....	912	3	Raritan bay.
Joline, A. S.....	Tottenville, S. I.....	972	1.7	Raritan bay.
Johnson, Harry C.....	Inwood, L. I.....	361	2	Jamaica bay.
Johnson, Harry C.....	Inwood, N. J.....	431	2	Jamaica bay.
Johnson, Harry C.....	Inwood, L. I.....	439	3	Jamaica bay.
Johnson, Harry C.....	Inwood, L. I.....	620	1.6	Jamaica bay.
Johnson, Richard.....	Canarsie, L. I.....	91	3.2	Jamaica bay.
Johnson, Richard.....	Canarsie, L. I.....	92	1.8	Jamaica bay.
Johnson, Mary.....	Canarsie, L. I.....	96	3	Jamaica bay.
Jones, Alfred.....	Port Washington, L. I..	92	25	Long Island sound.
Jones, L. C.....	Port Washington, L. I..	104	25.2	Long Island sound.
Johnson, Arthur.....	Canarsie, L. I.....	558	4	Jamaica bay.
Journeyay, John.....	Tottenville, S. I.....	937	2.4	Raritan bay.
Journeyay, Mary.....	Tottenville, S. I.....	969	1.6	Raritan bay.
Johnsen, Adolf.....	Greenport, N. Y.....	Several	88.7	Long Island sound.
Jones, A. & A.....	Port Washington, N. Y. Sec. D	93	15.8	Long Island sound.
Klee, Ludwig.....	Canarsie, L. I.....	327	11.6	Jamaica bay.
Klee, Ludwig.....	Canarsie, L. I.....	542	2.8	Jamaica bay.
Klee, Ludwig.....	Canarsie, L. I.....	68	2	Jamaica bay.
Klee, Ludwig.....	Canarsie, L. I.....	70	1.6	Jamaica bay.
Klee, Ludwig.....	Canarsie, L. I.....	64	1	Jamaica bay.
Klee, Ludwig.....	Canarsie, L. I.....	209	12.6	Jamaica bay.
Klee, Ludwig.....	Canarsie, L. I.....	208	.4	Jamaica bay.
Kind, Robert L.....	Canarsie, L. I.....	245	3.8	Jamaica bay.
Klee, Richard L.....	Canarsie, L. I.....	298	1.4	Jamaica bay.
Lundy, Frederick.....	Sheepshead Bay.....	252	10.4	Jamaica bay.
Lockwood, William H.....	Brooklyn, N. Y.....	902	5	Raritan bay.
Lockwood, William H.....	Brooklyn, N. Y.....	903	6.3	Raritan bay.
Lockwood, William H.....	Brooklyn N. Y.....	904	4.2	Raritan bay.
Lockwood, William H.....	Brooklyn, N. Y.....	905	4.3	Raritan bay.
Lockwood, William H.....	Brooklyn, N. Y.....	920	7.2	Raritan bay.
Lockwood, William H.....	Brooklyn, N. Y.....	925	3.5	Raritan bay.
Lockwood, William H.....	Brooklyn, N. Y.....	927	155.2	Raritan bay.
Lockwood, William H.....	Brooklyn, N. Y.....	944	36	Raritan bay.
Lockwood, William H.....	Brooklyn, N. Y.....	945	39.4	Raritan bay.
Lee, Charles A.....	City Island, N. Y.....	310	6.8	East Chester bay.
LaForge, Richard W.....	Prince Bay, S. I.....	961	1	Raritan bay.
LaForge, Richard & W. W.	Prince Bay, S. I.....	462	1.2	Raritan bay.
Ludlam, Charles W.....	Oyster Bay, N. Y.....	Several	255.6	Long Island sound.
Lowndes, William E.....	City Island, N. Y.....	231	5.8	Pelham bay.
Leviness, Charles V.....	City Island, N. Y.....	238	3.6	Long Island sound.
Leviness, Charles V.....	City Island, N. Y.....	230	2	East Chester bay.
Lancaster, Fred J.....	New York City.....	584	3.6	Jamaica bay.
Lowndes, Mills & Thorne..	Northport, L. I.....	79	119.6	Long Island sound.
Lowndes, Mills & Thorne..	Northport, L. I.....	B-93	24.4	Long Island sound.
Lowndes, Mills & Thorne..	Northport, L. I.....	106	40.6	Long Island sound.
Lewis Bros.....	Port Washington, N. Y.	299	20.6	Long Island sound.
Lewis Bros.....	Port Washington, N. Y.	300	84.2	Long Island sound.



## Leases—(Continued)

NAME	Address	Lot No.	Acres	Location
Lee, Robert.....	City Island, N. Y.....	250	9.2	East Chester bay.
Lee, Robert.....	City Island, N. Y.....	257	15.6	East Chester bay.
Morrison, William I.....	Canarsie, L. I.....	52	6.4	Jamaica bay.
Morrison, William H.....	Canarsie, L. I.....	159	5.6	Jamaica bay.
Morrison, William H.....	Canarsie, L. I.....	551	1.2	Jamaica bay.
Miller, Philip.....	Canarsie, L. I.....	128	3.8	Jamaica bay.
Matthews, Isaac J.....	Canarsie, L. I.....	127	5	Jamaica bay.
Matthews, Isaac J.....	Canarsie, L. I.....	483	5.4	Jamaica bay.
Matthews, John J., Jr.....	Canarsie, L. I.....	188	3.8	Jamaica bay.
Merrell, John I.....	Mariner's Harbor.....	919	14.4	Raritan bay.
Mott, George H.....	Inwood, L. I.....	395	2	Jamaica bay.
Mott, George H.....	Inwood, L. I.....	403	.4	Jamaica bay.
Mott, George H.....	Inwood, L. I.....	408	8.8	Jamaica bay.
Mott, George H.....	Inwood, L. I.....	424	2.4	Jamaica Bay.
Mott, George H.....	Inwood, L. I.....	430	21.6	Jamaica bay.
Mott, George H.....	Inwood, L. I.....	507	3.4	Jamaica bay.
Monroe, George S.....	Woodhaven, L. I.....	474	14	Jamaica bay.
Monroe & Remsen.....	Woodhaven, L. I.....	464	6	Jamaica bay.
Mackey, E. H., Jr.....	Port Washington, N. Y.....	C-93	27	Long Island sound.
Mackey, E. H., Jr.....	Port Washington, N. Y.....	90	34.8	Long Island sound.
Mackey, E. H., Jr.....	Port Washington, N. Y.....	A-121	25.2	Long Island sound.
Morey, Lucretia B.....	Tottenville, S. I.....	940	1.7	Raritan bay.
Merrell, Isaiah M.....	Port Richmond, S. I.....	970	8.4	Raritan bay.
Morris, Rufus C.....	Westchester, N. Y.....	275	32.6	East Chester bay.
Marshall, Henry S.....	Prince Bay, S. I.....	762	3	Raritan bay.
Marshall, Henry S.....	Prince Bay, S. I.....	764	3	Raritan bay.
Marshall, Henry S.....	Prince Bay, S. I.....	761	3	Raritan bay.
Merritt, Benjamin.....	City Island, N. Y.....	242	6.2	East Chester bay.
Merritt, Benjamin.....	City Island, N. Y.....	241	3.8	East Chester bay.
Merritt, Benjamin.....	City Island, N. Y.....	240	.6	East Chester bay.
Merritt, Benjamin.....	City Island, N. Y.....	301	.8	Long Island sound.
Merritt, Benjamin.....	City Island, N. Y.....	302	1	Long Island sound.
Merritt, Benjamin.....	City Island, N. Y.....	303	1.4	Long Island sound.
Matinecock Oyster Co.....	Oyster Bay, N. Y.....	74A	64.4	Long Island sound.
Matinecock Oyster Co.....	Oyster Bay, N. Y.....	81L	38.4	Long Island sound.
Matinecock Oyster Co.....	Oyster Bay, N. Y.....	114L	24.2	Long Island sound.
Matinecock Oyster Co.....	Oyster Bay, N. Y.....	73L	200	Long Island sound.
Mulligan & Spooner.....	Westchester, N. Y.....	283	17.4	East Chester bay.
Mackey, H. E.....	Port Washington, N. Y.....	E-93	14.1	Long Island sound.
Merrell, Azel F.....	New York City.....	3	3.8	Jamaica bay.
Merrell, Azel F.....	New York City.....	9	9.4	Jamaica bay.
Merrell, Azel F.....	New York City.....	19	2.8	Jamaica bay.
Merrell, Azel F.....	New York City.....	20	5.4	Jamaica bay.
Merrell, Azel F.....	New York City.....	200	7.2	Jamaica bay.
Merrell, Azel F.....	New York City.....	146	4.2	Jamaica bay.
Merrell, Azel F.....	New York City.....	391	2	Jamaica bay.
Merrell, Azel F.....	New York City.....	392	1.6	Jamaica bay.
Merrell, Azel F.....	New York City.....	488	6.8	Jamaica bay.
Merrell, Azel F.....	New York City.....	535	4.2	Jamaica bay.
Merrell, Azel F.....	New York City.....	126	33.6	Long Island sound.
Merrell, Azel F.....	New York City.....	312	159.4	Long Island sound.
Merrell, Azel F.....	New York City.....	313	126	Long Island sound.
Merrell, Azel F.....	New York City.....	974	1	Raritan bay.
Money Point Oyster Co.....	City Island, N. Y.....	97L	66.2	Long Island sound.
Martin, Thomas.....	City Island, N. Y.....	306	25.2	East Chester bay.
Mills & Ronik.....	Greenport, N. Y.....	Sec. A	258	Long Island sound.
Mills & Ronik.....	Greenport, N. Y.....	Several	140	Long Island sound.
Morris, William H.....	Westchester, N. Y.....	274	34.8	East Chester bay.
Möller, Ferdinand.....	Canarsie, L. I.....	87	2	Jamaica bay.
Möller, Ferdinand.....	Canarsie, L. I.....	86	1.8	Jamaica bay.

## Leases—(Continued)

NAME	Address	Lot No.	Acres	Location
Möller, Ferdinand.....	Canarsie, L. I.....	72	2.4	Jamaica bay.
Möller, Ferdinand.....	Canarsie, L. I.....	530	3.4	Jamaica bay.
Möller, Ferdinand.....	Canarsie, L. I.....	297	2	Jamaica bay.
Möller, Ferdinand.....	Canarsie, L. I.....	296	2.4	Jamaica bay.
Möller, Ferdinand.....	Canarsie, L. I.....	6	2.6	Jamaica bay.
Morrison, James H.....	Canarsie, L. I.....	59	6	Jamaica bay.
Merrell, Rudolph.....	Mariner's Harbor.....	311	108	Long Island sound.
Miller, Peter.....	Canarsie, L. I.....	16	4.8	Jamaica bay.
Miller, Peter.....	Canarsie, L. I.....	1	3.8	Jamaica bay.
Mattituck Oyster Co.....	Canarsie, L. I.....	Several	360	Long Island sound.
Mattituck Oyster Co.....	Canarsie, L. I.....	Several	120	Long Island sound.
Mattituck Oyster Co.....	Canarsie, L. I.....	Several	60	Long Island sound.
Mattituck Oyster Co.....	Canarsie, L. I.....	Several	17.4	Long Island sound.
Mattituck Oyster Co.....	Canarsie, L. I.....	Several	65	Long Island sound.
Mills, William J.....	Greenport, N. Y.....	314	20	Long Island sound.
Mersereau, A. D.....	Greenport, N. Y.....	100	1	Jamaica bay.
Mersereau, A. D.....	Greenport, N. Y.....	582	1.8	Jamaica bay.
Mersereau, A. D.....	Greenport, N. Y.....	101	1.4	Jamaica bay.
Mersereau, A. D.....	Greenport, N. Y.....	195	1	Jamaica bay.
Mersereau, A. D.....	Greenport, N. Y.....	285	1.4	Jamaica bay.
Mersereau, A. D.....	Greenport, N. Y.....	102	.7	Jamaica bay.
McCredden, James H.....	Canarsie, L. I.....	22	4	Jamaica bay.
McCredden, Clara.....	Canarsie, L. I.....	23	2.6	Jamaica bay.
McCredden, Joseph, Jr....	Canarsie, L. I.....	226	1.8	Jamaica bay.
McCredden, Joseph, Jr....	Canarsie, L. I.....	220	4.2	Jamaica bay.
McCredden, Joseph, Jr....	Canarsie, L. I.....	335	6.6	Jamaica bay.
McCrodden, Charles.....	Canarsie, L. I.....	221	9.4	Jamaica bay.
McCrodden, Charles.....	Canarsie, L. I.....	606	9	Jamaica bay.
McCredden, J. J.....	Canarsie, L. I.....	336	6.6	Jamaica bay.
McCredden, John H.....	Canarsie, L. I.....	517	4.6	Jamaica bay.
McLaughlin, Patrick.....	Westchester, N. Y.....	284	19.2	East Chester bay.
McGrory, William, John....	Westchester, N. Y.....	285	41.2	East Chester bay.
New York Oyster Co.....	New York City.....	888	5.4	Raritan bay.
New York Oyster Co.....	New York City.....	887	2.2	Raritan bay.
New York Oyster Co.....	New York City.....	881	1.8	Raritan bay.
New York Oyster Co.....	New York City.....	728	8.8	Raritan bay.
New York Oyster Co.....	New York City.....	916	24.8	Raritan bay.
New York Oyster Co.....	New York City.....	466	17.8	Jamaica bay.
New York Oyster Co.....	New York City.....	478	2.8	Jamaica bay.
New York Oyster Co.....	New York City.....	930	48.9	Raritan bay.
New York Oyster Co.....	New York City.....	540	13.4	Jamaica bay.
New York Oyster Co.....	New York City.....	932	11.2	Raritan bay.
New York Oyster Co.....	New York City.....	936	4.2	Raritan bay.
New York Oyster Co.....	New York City.....	941	4.8	Raritan bay.
New York Oyster Co.....	New York City.....	943	50.2	Raritan bay.
New York Oyster Co.....	New York City.....	942	13.8	Raritan bay.
New York Oyster Co.....	New York City.....	955	42.8	Raritan bay.
New York Oyster Co.....	New York City.....	957	3	Raritan bay.
New York Oyster Co.....	New York City.....	958	95.6	Raritan bay.
New York Oyster Co.....	New York City.....	959	10	Raritan bay.
New York Oyster Co.....	New York City.....	962	1	Raritan bay.
New York Oyster Co.....	New York City.....	967	67	Raritan bay.
New York Oyster Co.....	New York City.....	968	7.4	Raritan bay.
New York Oyster Co.....	New York City.....	1	695.6	Hudson river.
New York Oyster Co.....	New York City.....	3	67.6	Hudson River.
New York Oyster Co.....	New York City.....	4	6.6	Hudson river.
New York Oyster Co.....	New York City.....	2	167	Hudson river.
Northport Oyster Co.....	Northport, L. I.....	913	42.6	Raritan bay.
Northport Oyster Co.....	Northport, L. I.....	924	58.2	Raritan bay.
Northport Oyster Co.....	Northport, L. I.....	929	43.6	Raritan bay.

## Leases—(Continued)

NAME	Address	Lot No.	Acres	Location
Northport Oyster Co.....	Northport, L. I.....	966	36.4	Raritan bay.
Northport Oyster Co.....	Northport, L. I.....	688	3.6	Raritan bay.
Nelson, Charles.....	Canarsie, L. I.....	34	2.8	Jamaica bay.
Nelson, Charles.....	Canarsie, L. I.....	69	20.2	Jamaica bay.
Nelson, Charles.....	Canarsie, L. I.....	71	2.8	Jamaica bay.
Neponsit Realty Co.....	Brooklyn, N. Y.....	479	17.2	Jamaica bay.
Oelrichs, William.....	Brooklyn, N. Y.....	303	3	Jamaica bay.
Oelrichs, William.....	Brooklyn, N. Y.....	67	3.8	Jamaica bay.
Oelrichs, William.....	Brooklyn, N. Y.....	65	2	Jamaica bay.
Oelrichs, William.....	Brooklyn, N. Y.....	302	10.2	Jamaica bay.
Oelrichs, Anna.....	Brooklyn, N. Y.....	66	5.2	Jamaica bay.
Odell & Haviland.....	Highlands, N. Y.....	368	4.6	Jamaica bay.
Odell & Haviland.....	Highlands, N. Y.....	465	3.6	Jamaica bay.
Price, David.....	Tottenville, S. I.....	901	.6	Raritan bay.
Peers, Carl.....	Canarsie, L. I.....	105	1.4	Jamaica bay.
Peers, Carl.....	Canarsie, L. I.....	103	2.2	Jamaica bay.
Peers, Carl.....	Canarsie, L. I.....	216	2	Jamaica bay.
Peers, Carl.....	Canarsie, L. I.....	308	7.6	Jamaica bay.
Peers, Carl.....	Canarsie, L. I.....	133	3.8	Jamaica bay.
Peers, Carl.....	Canarsie, L. I.....	215	2.8	Jamaica bay.
Polworth & Elsworth.....	New York City.....	915	45.8	Raritan bay.
Polworth & Elsworth.....	New York City.....	917	11.4	Raritan bay.
Polworth & Elsworth.....	New York City.....	931	12.5	Raritan bay.
Polworth & Elsworth.....	New York City.....	934	2.2	Raritan bay.
Polworth & Elsworth.....	New York City.....	935	9.2	Raritan bay.
Polworth & Elsworth.....	New York City.....	971	54	Raritan bay.
Polworth & Elsworth.....	New York City.....	965	18	Raritan bay.
Pearsall, Thomas.....	Inwood, L. I.....	419	3.4	Jamaica bay.
Pearsall, Thomas.....	Inwood, L. I.....	423	4.6	Jamaica bay.
Pearsall, Thomas.....	Inwood, L. I.....	448	1.8	Jamaica bay.
Pearsall, Thomas.....	Inwood, L. I.....	549	2.6	Jamaica Bay.
Pearsall, Thomas.....	Inwood, L. I.....	621	3.2	Jamaica bay.
Pearsall, Charles L.....	Inwood, L. I.....	414	3.8	Jamaica bay.
Pearsall, Charles L.....	Inwood, L. I.....	421	15.6	Jamaica bay.
Palmer & Cornell.....	Inwood, L. I.....	369	12	Jamaica bay.
Paul, Joseph.....	Brooklyn, N. Y.....	565	3	Jamaica bay.
Palmer, Elmer I.....	Sound Beach, Conn.....	953	4.6	Raritan bay.
Palmer, Elmer I.....	Sound Beach, Conn.....	897	32.8	Raritan bay.
Palmer, Elmer I.....	Sound Beach, Conn.....	896	15	Raritan bay.
Palmer, Elmer I.....	Sound Beach, Conn.....	973	32	Raritan bay.
Price, John, Jr.....	City Island, N. Y.....	244	28.8	East Chester bay.
Pausch Bros. Oyster Co...	Bay Shore, L. I.....	107	116.6	Long Island sound.
Pausch Bros. Oyster Co...	Bay Shore, L. I.....	108	25	Long Island sound.
Pausch Bros. Oyster Co...	Bay Shore, L. I.....	Several	150	Long Island sound.
Pausch Bros. Oyster Co...	Bay Shore, L. I.....	Several	62.5	Long Island sound.
Pausch Bros. Oyster Co...	Bay Shore, L. I.....	Several	98.2	Long Island sound.
Pausch Bros. Oyster Co...	Bay Shore, L. I.....	Several	250	Long Island sound.
Pausch Bros. Oyster Co...	Bay Shore, L. I.....	127	17.6	Long Island sound.
Quigley, John.....	Canarsie, L. I.....	81	3.6	Jamaica bay.
Quaritus, Henry C.....	Canarsie, L. I.....	53	.8	Jamaica bay.
Quaritus, Henry C.....	Canarsie, L. I.....	56	1	Jamaica bay.
Quaritus, Henry C.....	Canarsie, L. I.....	514	9.8	Jamaica Bay.
Quaritus, Henry C.....	Canarsie, L. I.....	515	2.4	Jamaica bay.
Rowland, Daniel.....	Canarsie, L. I.....	189	2.5	Jamaica bay.
Rowland, Daniel.....	Canarsie, L. I.....	503	3.6	Jamaica bay.
Rowland, Daniel.....	Canarsie, L. I.....	143	4	Jamaica bay.
Rowland, Daniel.....	Canarsie, L. I.....	346	3.4	Jamaica bay.
Rowland, Daniel.....	Canarsie, L. I.....	572	13.4	Jamaica bay.
Rowland, Katie A.....	Canarsie, L. I.....	26	4.4	Jamaica bay.
Ryder, Benjamin.....	Canarsie, L. I.....	111	1.2	Jamaica bay.

## Leases—(Continued)

NAME	Address	Lot No.	Acres	Location
Ryder, Benjamin.....	Canarsie, L. I.....	203	1.6	Jamaica bay.
Ryder, Benjamin.....	Canarsie, L. I.....	246	2	Jamaica bay.
Ryder, Benjamin.....	Canarsie, L. I.....	97	1.8	Jamaica bay.
Ryder, Benjamin.....	Canarsie, L. I.....	93	1.8	Jamaica bay.
Ryder, Benjamin.....	Canarsie, L. I.....	126	.6	Jamaica bay.
Ryder, Grace L.....	Canarsie, L. I.....	119	.8	Jamaica bay.
Rowland, Edwin L.....	Canarsie, L. I.....	218	4.2	Jamaica bay.
Robinson, G. W., & others.	Tottenville, S. I.....	912A	3	Raritan bay.
Ryder, Joseph.....	Canarsie, L. I.....	288	2	Jamaica bay.
Ryder, Joseph.....	Canarsie, L. I.....	283	9	Jamaica bay.
Rowe, William H.....	Rockaway Beach, N. Y.	511	2.2	Jamaica bay.
Rowe, William H.....	Rockaway Beach, N. Y.	543	4.2	Jamaica bay.
Reinhardt, George.....	Inwood, L. I.....	432	9.2	Jamaica bay.
Reinhardt, William A.....	Inwood, L. I.....	454	9	Jamaica bay.
Remsen, Thomas.....	Aqueduct, L. I.....	473	8	Jamaica bay.
Remsen, William M.....	Aqueduct, L. I.....	472	29.6	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	190	6.2	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	224	2	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	347	19.8	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	480	3.4	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	487	7.8	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	481	3.2	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	516	7.2	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	564	5.2	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	84	3	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	332	5.8	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	85	1.8	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	80	4.4	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	79	1.8	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	158	6.6	Jamaica bay.
Rockaway Oyster Co.....	Canarsie, L. I.....	622	11.6	Jamaica bay.
Raynor, Willett E.....	Brooklyn, N. Y.....	561	8	Jamaica bay.
Raynor, Willett E.....	Brooklyn, N. Y.....	260	2.8	Jamaica bay.
Raynor, Willett E.....	Brooklyn, N. Y.....	257	4.8	Jamaica bay.
Raynor, Willett E.....	Brooklyn, N. Y.....	261	2	Jamaica bay.
Ruddock, William.....	Brooklyn, N. Y.....	256	6.4	East Chester bay.
Ruddock, William.....	Brooklyn, N. Y.....	239	6	Long Island sound.
Ronik, J. Fred.....	Greenport, N. Y.....	Several	60	Long Island sound.
Rhinehart, William R.....	Inwood, L. I.....	635	2.8	Jamaica bay.
Rhinehart, William R.....	Inwood, L. I.....	636	3.2	Jamaica bay.
Schmeelk, John H.....	Canarsie, L. I.....	211	4.4	Jamaica bay.
Schmeelk, John H.....	Canarsie, L. I.....	201	2.8	Jamaica bay.
Schmeelk, John H.....	Canarsie, L. I.....	312	9.8	Jamaica bay.
Schmeelk, John H.....	Canarsie, L. I.....	45	3.6	Jamaica bay.
Schmeelk, John H.....	Canarsie, L. I.....	305	4.4	Jamaica bay.
Schmeelk, John H.....	Canarsie, L. I.....	49	7	Jamaica bay.
Schmeelk, John H.....	Canarsie, L. I.....	212	12.6	Jamaica bay.
Schmeelk, John H.....	Canarsie, L. I.....	313	9	Jamaica bay.
Schmeelk, William M.....	Canarsie, L. I.....	25	2.6	Jamaica bay.
Schmeelk, William M.....	Canarsie, L. I.....	15	3.2	Jamaica bay.
Schmeelk, William M.....	Canarsie, L. I.....	316	8.8	Jamaica bay.
Schmeelk, H. W., Jr.....	Canarsie, L. I.....	Several	420	Long Island sound.
Schmeelk, H. W., Jr.....	Canarsie, L. I.....	623	5	Jamaica bay.
Schmeelk, H. W., Jr.....	Canarsie, L. I.....	Several	150	Long Island sound.
Schmeelk, H. W., Jr.....	Canarsie, L. I.....	Several	324.6	Long Island sound.
Schmeelk, H. W., Jr.....	Canarsie, L. I.....	631	8.6	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I.....	624	2	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I.....	208	6	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I.....	209	.4	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I.....	197	3.8	Jamaica bay.

## Leases—(Continued)

NAME	Address	Lot No.	Acres	Location
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	573	11	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	581	5.6	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	580	11.4	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	577	3.8	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	533	13.2	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	532	14	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	109	6.6	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	493	2.8	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	328	5.4	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	351	8	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	225	5.2	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	273	8.8	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	147	12.6	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	232	4	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	191	1.6	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	193	3.2	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	174	5	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	176	3.8	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	172	27.2	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	145	5.2	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	317	13.2	Jamaica, L. I.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	36	5.4	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	35	8	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	39	4.8	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	38	3.4	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	37	3	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	58	2.4	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	489	12.6	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	276	3	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	130	2.4	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	142	5	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	106	1.4	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	107	4.8	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	99	1.6	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	485	23.2	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	192	1.2	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	76	1.8	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	337	6.6	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	486	2.8	Jamaica bay.
Schmeelk, H. W. Oyster Co.	Canarsie, L. I. ....	62	5.2	Jamaica bay.
Schmeelk, John H. ....	Canarsie, L. I. ....	11	3.6	Jamaica bay.
Schmeelk, John H. ....	Canarsie, L. I. ....	21	3.8	Jamaica bay.
Schmeelk, John H. ....	Canarsie, L. I. ....	632	.8	Jamaica bay.
Schlattenberg, Henry ....	Canarsie, L. I. ....	138	.4	Jamaica bay.
Schlattenberg, Henry ....	Canarsie, L. I. ....	134	2	Jamaica bay.
Schlattenberg, Henry ....	Canarsie, L. I. ....	139	.8	Jamaica bay.
Schlattenberg, Henry ....	Canarsie, L. I. ....	238	4	Jamaica bay.
Schmeelk, George A. ....	Canarsie, L. I. ....	210	16.8	Jamaica bay.
Schmeelk, George A. ....	Canarsie, L. I. ....	281	2.2	Jamaica bay.
Schmeelk, Harry N. ....	Canarsie, L. I. ....	46	4.8	Jamaica bay.
Sofield, Julia. ....	Canarsie, L. I. ....	140	27	Jamaica bay.
Sofield, Julia. ....	Canarsie, L. I. ....	170	4.4	Jamaica bay.
Seaman, Erastus W. ....	Canarsie, L. I. ....	178	3.6	Jamaica bay.
Seaman, Erastus W. ....	Canarsie, L. I. ....	278	15.2	Jamaica bay.
Schumacker, Henry ....	Canarsie, L. I. ....	104	2.2	Jamaica bay.
Schumacker, Henry ....	Canarsie, L. I. ....	249	7	Jamaica bay.
Skidmore, J. R. ....	Canarsie, L. I. ....	81	2.6	Jamaica bay.
Schmeelk, Herman M. ....	Canarsie, L. I. ....	411	29.8	Jamaica bay.
Schmeelk, Herman M. ....	Canarsie, L. I. ....	412	13.8	Jamaica bay.
Schmeelk, Herman M. ....	Canarsie, L. I. ....	468	5.4	Jamaica bay.

## Leases—(Continued)

NAME	Address	Lot No.	Acres	Location
Schmeelk, Herman M. ....	Canarsie, L. I. ....	509	80.8	Jamaica bay.
Schmeelk, Herman M. ....	Canarsie, L. I. ....	541	26.8	Jamaica bay.
Sanbeg, George W. ....	Great Kills, N. Y. ....	911	4.4	Raritan bay.
Sanbeg, George W. ....	Great Kills, N. Y. ....	921	1.8	Raritan bay.
Sanbeg, George W. ....	Great Kills, N. Y. ....	948	12.8	Raritan bay.
Sofield, Ella. ....	Canarsie, L. I. ....	90	22.6	Raritan bay.
Smith, William H. ....	Inwood, L. I. ....	371	6.2	Raritan bay.
Smith, William H. ....	Inwood, L. I. ....	400	10	Raritan bay.
Smith, Valentine. ....	Inwood, L. I. ....	362	3.6	Raritan bay.
Smith, Valentine. ....	Inwood, L. I. ....	365	2	Raritan bay.
Sprague, Smith. ....	Inwood, L. I. ....	388	3.6	Raritan bay.
Sprague, Smith. ....	Inwood, L. I. ....	390	4	Raritan bay.
Sprague, Smith. ....	Inwood, L. I. ....	393	1.6	Raritan bay.
Sprague, Smith. ....	Inwood, L. I. ....	394	1.8	Raritan bay.
Sprague, Smith. ....	Inwood, L. I. ....	416	2.2	Raritan bay.
Sprague, Smith. ....	Inwood, L. I. ....	417	1.6	Raritan bay.
Sprague, Smith. ....	Inwood, L. I. ....	438	3	Raritan bay.
Sprague, Smith. ....	Inwood, L. I. ....	570	5	Raritan bay.
Smith, G. S. ....	Inwood, L. I. ....	397	.8	Raritan bay.
Sprague, W. H. ....	Inwood, L. I. ....	395	2	Raritan bay.
Smith, S. E. ....	Inwood, L. I. ....	440	2.6	Raritan bay.
Smith, J. F. ....	Inwood, L. I. ....	441	1	Raritan bay.
Starkey, H. M. ....	Jamaica, N. Y. ....	462	2.2	Raritan bay.
Sofield, Charles S. ....	Canarsie, L. I. ....	110	5.2	Raritan bay.
Sofield, Charles S. ....	Canarsie, L. I. ....	156	.4	Raritan bay.
Sofield, Charles S. ....	Canarsie, L. I. ....	154	.8	Raritan bay.
Sofield, Charles S. ....	Canarsie, L. I. ....	168	1.6	Raritan bay.
Sofield, Charles S. ....	Canarsie, L. I. ....	169	1.6	Raritan bay.
Sofield, Charles S. ....	Canarsie, L. I. ....	171	2.4	Raritan bay.
Sofield, Charles S. ....	Canarsie, L. I. ....	469	12	Raritan bay.
Sofield, Charles S. ....	Canarsie, L. I. ....	522	25.6	Raritan bay.
Sofield, Charles S. ....	Canarsie, L. I. ....	523	1.4	Raritan bay.
Sofield, Charles S. ....	Canarsie, L. I. ....	526	20	Raritan bay.
Sofield, Charles S. ....	Canarsie, L. I. ....	536	1.4	Raritan bay.
Sofield, Charles S. ....	Canarsie, L. I. ....	556	15.2	Raritan bay.
Steinmeier & Fisher. ....	Mariner's Harbor. ....	921	1.8	Raritan bay.
Sprague, Ezra. ....	Inwood, L. I. ....	433A	1.6	Jamaica bay.
Sprague, Ezra. ....	Inwood, L. I. ....	433B	1.6	Jamaica bay.
Sprague, Ezra. ....	Inwoods, L. I. ....	434	2.4	Jamaica bay.
Sprague, Ezra. ....	Inwood, L. I. ....	375	1.2	Jamaica bay.
Sprague & Doughty. ....	Inwood, L. I. ....	381	5.4	Jamaica bay.
Sprague & Doughty. ....	Inwood, L. I. ....	379	1.8	Jamaica bay.
Sprague & Doughty. ....	Inwood, L. I. ....	380	.8	Jamaica bay.
Sprague & Doughty. ....	Inwood, L. I. ....	382	2.4	Jamaica bay.
Sprague & Doughty. ....	Inwood, L. I. ....	387	13.8	Jamaica bay.
Sprague & Doughty. ....	Inwood, L. I. ....	418	3	Jamaica bay.
Sprague & Doughty. ....	Inwood, L. I. ....	442	5.2	Jamaica bay.
Sprague & Doughty. ....	Inwood, L. I. ....	444	1.7	Jamaica bay.
Sprague & Doughty. ....	Inwood, L. I. ....	447	3.2	Jamaica bay.
Schenck, William R. ....	Canarsie, L. I. ....	89	1.8	Jamaica bay.
Schenck, William R. ....	Canarsie, L. I. ....	501	25.8	Jamaica bay.
Still, George M., Inc. ....	New York City. ....	849	6.8	Raritan bay.
Still, George M., Inc. ....	New York City. ....	946	5.4	Raritan bay.
Still, George M., Inc. ....	New York City. ....	947	1.4	Raritan bay.
Sprague, Theodore. ....	Inwood, L. I. ....	396	1.4	Raritan bay.
Sprague, Theodore. ....	Inwood, L. I. ....	429	7.2	Raritan bay.
Sprague, W. Elsworth. ....	Inwood, L. I. ....	374	14.6	Raritan bay.
Sprague, W. Elsworth. ....	Inwood, L. I. ....	504	9.2	Raritan bay.
Sprague, W. Elsworth. ....	Inwood, L. I. ....	406	7.2	Raritan bay.
Sprague, W. Elsworth. ....	Inwood, L. I. ....	470	32.2	Raritan bay.

## Leases—(Continued)

NAME	Address	Lot No.	Acres	Location
Soper, George T.....	Cedarhurst, L. I.....	413	7.2	Raritan bay.
Soper, George T.....	Cedarhurst, L. I.....	420	6.4	Raritan bay.
Soper, George T.....	Cedarhurst, L. I.....	437	5.8	Raritan bay.
Soper, George T.....	Cedarhurst, L. I.....	611	4.8	Raritan bay.
Soper, George T.....	Cedarhurst, L. I.....	614	12.4	Raritan bay.
Smith, J. F. & S. E.....	Cedarhurst, L. I.....	385	3	Raritan bay.
Schmeelk, William T.....	Canarsie, L. I.....	98	9.2	Raritan bay.
Skidmore, A. R.....	Canarsie, L. I.....	57	2.8	Raritan bay.
Sprague, E. & T.....	Inwood, L. I.....	450	5.8	Raritan bay.
Sprague, E. & T.....	Inwood, L. I.....	451	5.2	Raritan bay.
Sprague, E. & T.....	Inwood, L. I.....	366	1.2	Raritan bay.
Sprague, Cyrus.....	Inwood, L. I.....	399	1.4	Jamaica bay.
Sprague & Smith.....	Inwood, L. I.....	570	5	Jamaica bay.
Sprague, Webb.....	Inwood, L. I.....	422L	2.8	Jamaica bay.
Sprague, Webb.....	Inwood, L. I.....	425	3	Jamaica bay.
Sprague, Webb.....	Inwood, L. I.....	426	3	Jamaica bay.
Stubbs, Henry.....	Inwood, L. I.....	94	8	Long Island sound.
Strong, E. C.....	Brooklyn, N. Y.....	588	2.2	Jamaica bay.
Strong, E. C.....	Brooklyn, N. Y.....	592	3	Jamaica bay.
Sellers, William H.....	Canarsie, L. I.....	596	7.2	Jamaica bay.
Sickman, M. H.....	Canarsie, L. I.....	599	7.2	Jamaica bay.
Spooner, W. H.....	Westchester, N. Y.....	283	17.4	East Chester bay.
Stubbs & Allen.....	Port Washington, N. Y.....	F-93	16.8	Long Island sound.
Skinner & Herring.....	Sayville, N. Y.....	Sec. B	88.7	Long Island sound.
Tillotson, William J.....	Canarsie, L. I.....	14	4	Jamaica bay.
Tillotson, William J.....	Canarsie, L. I.....	282	7.6	Jamaica bay.
Tillotson, Margretta R.....	Canarsie, L. I.....	135	4.2	Jamaica bay.
Tillotson, Margretta R.....	Canarsie, L. I.....	18	4.2	Jamaica bay.
Tillotson, Margretta R.....	Canarsie, L. I.....	228	4.2	Jamaica bay.
Thompson, Josiah.....	Port Washington, N. Y.....	Sec. A-C	18.2	Long Island sound.
Thompson, Josiah.....	Port Washington, N. Y.....	122	4.4	Long Island sound
Thompson, Josiah.....	Port Washington, N. Y.....	123	1.4	Long Island sound
Tilley, E. S., J. H., Jr., & A. K.....	Glenwood, L. I.....	23L	47.3	Smithtown bay.
Vreeland, J. H., Jr., & J. H.	Canarsie, L. I.....	92	1.8	Jamaica bay.
Vreeland, J. H. Jr.....	Canarsie, L. I.....	633	5.8	Jamaica bay.
Vreeland, J. H. & J. H., Jr.	Canarsie, L. I.....	521	5	Jamaica bay.
Vreeland, J. H. & J. H., Jr.	Canarsie, L. I.....	607	10	Jamaica bay.
Vreeland, Cornelius P.....	Canarsie, L. I.....	608	4.2	Jamaica bay.
Vreeland, Cornelius P.....	Canarsie, L. I.....	30	2.4	Jamaica bay.
Vreeland, Cornelius P.....	Canarsie, L. I.....	160	2.4	Jamaica bay.
Van Ahnen, P. William....	Canarsie, L. I.....	204	1	Jamaica bay.
Van Ahnen, P. William....	Canarsie, L. I.....	32	10.6	Jamaica bay.
Van Ahnen, P. William....	Canarsie, L. I.....	205	8.2	Jamaica bay.
Van Ahnen, P. William....	Canarsie, L. I.....	500	2.4	Jamaica bay.
Van Ahnen, P. William....	Canarsie, L. I.....	319	9.6	Jamaica bay.
Van Ahnen, Annie.....	Canarsie, L. I.....	40	4.8	Jamaica bay.
Van Ahnen, Herman.....	Canarsie, L. I.....	41	6.4	Jamaica bay.
Van Ahnen, Herman.....	Canarsie, L. I.....	54	3	Jamaica bay.
Van Ahnen, Herman.....	Canarsie, L. I.....	73	4	Jamaica bay.
Van Ahnen, Herman.....	Canarsie, L. I.....	304	11.4	Jamaica bay.
Van Ahnen, Herman.....	Canarsie, L. I.....	519	2.6	Jamaica bay.
Von Twistern, Henrick....	Canarsie, L. I.....	12	2.4	Jamaica bay.
Von Twistern, Henry.....	Canarsie, L. I.....	555	1.2	Jamaica bay.
Van Ahnen, A. H.....	Canarsie, L. I.....	33	8.2	Jamaica bay.
Vaught, J. W.....	Canarsie, L. I.....	242	3.2	Jamaica bay.
Vail, John R.....	Canarsie, L. I.....	436	12	Jamaica bay.
Van Houten, Richard.....	Canarsie, L. I.....	525	14.8	Jamaica bay.
Webber, Edward.....	Canarsie, L. I.....	183	3.2	Jamaica bay.
Webber, Edward.....	Canarsie, L. I.....	44	2	Jamaica bay.

## Leases—(Concluded)

NAME	Address	Lot No.	Acres	Location
Webber, Edward.....	Canarsie, L. I.....	10	4.4	Jamaica bay.
Webber, Edward.....	Canarsie, L. I.....	47	5.8	Jamaica bay.
Webber, Edward.....	Canarsie, L. I.....	88	2.4	Jamaica bay.
Walters, Samuel A.....	Cold Spring Harbor....	308L	4.4	Long Island sound.
Wofield, John R.....	Canarsie, L. I.....	100	2	Jamaica bay.
Wofield, John R.....	Canarsie, L. I.....	582	1.8	Jamaica bay.
Wofield, John R.....	Canarsie, L. I.....	101	1.4	Jamaica bay.
Wofield, John R.....	Canarsie, L. I.....	195	1	Jamaica bay.
Wofield, John R.....	Canarsie, L. I.....	285	1.4	Jamaica bay.
Wofield, John R.....	Canarsie, L. I.....	102	.7	Jamaica bay.
Winant, W. A.....	New York City.....	266	6.4	Jamaica bay.
Whittaker, John R.....	Canarsie, L. I.....	82	5.8	Jamaica bay.
Whittaker, John R.....	Canarsie, L. I.....	229	10.4	Jamaica bay.
Whittaker, John R.....	Canarsie, L. I.....	231	4.4	Jamaica bay.
Whittaker, L. I.....	Canarsie, L. I.....	83	5	Jamaica bay.
White, Victor.....	Canarsie, L. I.....	162	4.4	Jamaica bay.
Wight, John F.....	Canarsie, L. I.....	237	3.8	Jamaica bay.
Watts, W. H.....	Springfield, N. Y.....	427	2.2	Jamaica bay.
Watts, W. H.....	Springfield, N. Y.....	445	2.8	Jamaica bay.
Watts, J. E.....	Springfield, N. Y.....	460	5.2	Jamaica bay.
Watts, Simon.....	Springfield, N. Y.....	456	6.8	Jamaica bay.
Wilson, W. R.....	Brooklyn, N. Y.....	518	12.8	Jamaica bay.
Wilson, W. R.....	Brooklyn, N. Y.....	520	36	Jamaica bay.
Warran, Henry.....	Rockaway Beach.....	544	9.4	Jamaica bay.
Webber, Charles.....	Glenwood Landing.....	105	58	Long Island sound.
White, Asher.....	Brooklyn, N. Y.....	588	2.8	Jamaica bay.
Williamson, J. S.....	Brooklyn, N. Y.....	567	9.6	Jamaica bay.
Williamson, J. S.....	Brooklyn, N. Y.....	568	10	Jamaica bay.
Williamson, J. S.....	Brooklyn, N. Y.....	569	3.2	Jamaica bay.
Ward, Dennis F., Sr.....	Westchester, N. Y.....	290	7.4	Jamaica bay.
Ward, Dennis F., Sr.....	Westchester, N. Y.....	292	9	Jamaica bay.
Wansor, George.....	Port Washington, N. Y.	84	9.1	Long Island sound.
Whaley, Benjamin.....	Port Washington, N. Y.	84	9.1	Long Island sound.

New York, December 24, 1909.

Respectfully submitted,

B. FRANK WOOD,

*Superintendent of Marine Fisheries.*



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## **Department of Fish Culture.**

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**J. D. Lawrence, Deputy Commissioner in Charge.**

**Dr. Tarleton H. Bean, State Fish Culturist.**

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## Report of the Deputy Commissioner.

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Hon. J. S. WHIPPLE, *Forest, Fish and Game Commissioner:*

DEAR SIR.—An advance far beyond all our expectations has been made during the past year in our fish cultural work. Every hatchery shows a marked increase in its productiveness, and the many people who are interested in this branch of your department will undoubtedly be pleased with the notable expansion which is shown. Particularly is this desirable at the present time when the cost of meat has soared so high that a supply of cheap fish food is an absolute necessity for the great majority of our people.

A year ago the hatcheries turned out a total of 394,177,789 fish of all kinds to be planted in the waters of the State. This was high-water mark at the time; but it has been far eclipsed by the record of the past year, which shows a total of 531,293,721 fish of all kinds, including 9,235,641 game fish and 522,058,080 food fish. The total cost of the hatchery system for the year past was \$82,839.21. This may seem a considerable sum, but dollar for dollar many times this amount has been returned to the State in actual value for the benefit of the people. Figured on the basis of the price prevailing in commercial fish hatcheries, the 531,293,721 fish planted by the Commission during the year were worth \$753,838.74. This large sum is what it would have cost the people of the State to buy the fish which were raised in our hatcheries at a cost of \$82,839.21.

All fish sent out by the Commission from the State hatcheries are large and vigorous, amply able to take care of themselves when planted, and easily worth the highest price charged for each species by the commercial hatcheries. For the benefit of those interested in such matters, it may be said that in making the estimate given we have figured game fish fry at \$25 per thousand, fingerlings at \$50 per thousand, food fish fry at \$0.50 per thousand, and fingerlings at the same rate. This estimate gives us \$128,662.50 as the

value of the game fish fry; for game fish fingerlings, \$204,457.05; food fish fry, \$260,869.19; and fingerlings, \$159,850. It may be said that a lesser price would have prevailed at commercial hatcheries for such a large number of fish, but this contention is readily met by the statement that the estimate is based on conservative figures furnished by the leading commercial hatcheries of this and other States.

Many letters have been received during the year which show the appreciation of both the food and game fishermen for the work which is being done by this Commission. It is conceded by everybody interested in keeping up the supply of fish in our inland waters that the efforts of the Commission alone prevent the natural decrease which would come from the additional number of fishermen who visit these waters yearly. The hope is expressed on all sides that the Legislature will continue to see the wisdom of your suggestions and will keep up the work by making the necessary appropriations for the hatchery service. We also are in receipt of many suggestions for increasing our output, and these mainly are in the line of adding additional species to those already propagated in the State hatcheries. I have called attention to the desirability of such extensions in former reports, which were largely based on personal investigation and knowledge of the conditions which prevailed.

We can call attention with proper pride to the large increase shown in the species of salt water fishes propagated at the Cold Spring hatchery. Too little attention has been paid in the past to this very important part of the work of our Commission. The carefully collected statistics of the United States Bureau of Fisheries show that our salt water fisheries are a most important branch of our work, and the approval given to the attention which we are now paying to propagating desirable salt water food fish is in itself a sufficient commentary on the desirability of the work that is being done. With the proper attention, the Cold Spring Harbor hatchery could be made one of the most important branches of our work, and its location admirably fits it for this service. If, instead of raising the brook trout to the fry or fingerling stage at this station,

we should ship to various other hatcheries in the State the eyed eggs collected there, we could devote this hatchery in a much larger degree to the propagation of important salt water fish and at the same time save a large amount of money. The cost of shipping trout from the Cold Spring Harbor hatchery to other portions of the State in cans is unusually large on account of the ferry charges, whereas eyed eggs could be shipped to other hatcheries at a comparatively small expense, leaving the Cold Spring Harbor hatchery to devote itself chiefly to replenishing the trout waters of Long Island and our marine fisheries, upon which a very considerable portion of our people depend annually.

The total number of applications received by the Commission in 1908 and filed was 2,878. During the past year (1909) the total number of applications filed was 4,057. Of these the Adirondack hatchery filed 1,370, Caledonia 929, Chautauqua 104, Cold Spring 395, Delaware 408, Fulton Chain 78, Linlithgo 26, Oneida 438, Pleasant Valley 309.

A number of improvements necessary to the desired increase in our hatchery work are mentioned in the reports of the foremen of the several hatcheries. I deem it particularly important that the Commission should secure the necessary land to control the water supply of the Caledonia hatchery, and the Southwell property at the Oneida hatchery. We also should have more land and a better water supply at the Chautauqua hatchery, which, if properly enlarged, will furnish an ample supply of fish for a territory which is now difficult to reach from other hatcheries.

Our thanks are due to the various railroads of the State which year after year assist in our work by supplying the necessary transportation for fish and the messengers in charge while en route to our inland waters. It is to be regretted that there are one or two railroads which do not join in this public spirited consideration of our very important work.

Very valuable assistance also is rendered by the United States Commission of Fisheries. Their assistance is in the main confined to joining with us in stocking the Great Lakes and rivers of the

State. Unfortunately, however, there is no way at present apparent by which enthusiastic citizens can be prevented from securing from the government all sorts of fish for our inland waters. Our law prohibits the placing of anything but trout in Adirondack waters, except with the specific approval of the State Commission, but it is feared that many of our Adirondack lakes have received from this source bass and other fish which never should have been placed in trout waters. Some method should immediately be devised by which all applications for fish coming into the State should be vised by this Commission before they are filled. We have as our State Fish Culturist Dr. Tarleton H. Bean, who is a scientific man of international reputation and whose judgment certainly should control in all questions of the introduction of new species, at least. He also should pass on requests for fish intended for waters which do not now contain them, even though these fish are desired by those who are unsatisfied with their efforts in well-known trout waters. Undoubtedly the United States Commission would favorably consider any presentment in this matter which you might see fit to make, and I am advised both by the State Fish Culturist and by private correspondence that the time has come for the Commission of New York State to take a firm stand in this matter. We most certainly desire to continue to procure from the Federal hatcheries every year such allotments as are necessary to keep up the stock in our inland waters, but we respectfully submit that this allotment should only be made with the advice of this Commission based on the scientific knowledge of the State Fish Culturist.

Respectfully,

J. D. LAWRENCE,

*Deputy Commissioner.*

*December 29, 1909.*

## Report of the State Fish Culturist.

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HON. JAMES S. WHIPPLE, *Forest, Fish and Game Commissioner*:

SIR.—In submitting my report of the fish cultural work I take pleasure in calling your attention, first, to the steady growth in the output of the stations from 1907 to 1909, as exhibited in tabulated form. It will be observed that in 1909 the Commission distributed nearly 135,757,115 more fish than in 1908, notwithstanding the fact that 1908 showed a large increase over the yield of 1907.

Since the date of the last report many important improvements have been made at most of the stations, and the station at Linlithgo has been placed in position to do very effective work. It has a stock of brood fish, black bass and calico bass, and its ponds are now in condition for active service, while the water supply has been reinforced by a pumping plant for taking water from Roeliff-Jansen Kill. This will always obviate the danger of a failure of the supply from Kleine Kill, and will furnish cooler water in the spring, in all probability making it possible to carry brook trout to fingerling size. The ordinary work of that station was supplemented in 1909 by a successful experiment with the river herring, of which Foreman Winchester planted 9,500,000 of fry, besides having liberated more than 1,000,000 shad in the Hudson river and the Roeliff-Jansen Kill. He also filled applications for 44,800 black bass from adult stock brought chiefly from the Oneida station. At the Linlithgo station there are now about 500 adult calico bass which were collected by Foreman Winchester in Nassau lake, Rensselaer county, where this species was introduced many years ago by the State.

A glance at the distribution for 1907, 1908 and 1909 reveals gratifying increases at the Adirondack, Caledonia, Chautauqua, Cold Spring Harbor, Linlithgo and Oneida stations. These gains are principally represented by brook trout, whitefish, pike perch, blue

pike, river and lake herring and by several marine species such as the smelt, flatfish and lobster, which contribute so largely to the food supply.

Very serious difficulty has been encountered in the collection of lake trout and whitefish eggs. It seems almost impossible now to get lake trout eggs from Canada, as the Commission formerly did. In the first place, it is hard to find an expert who will collect the eggs in numbers sufficient for our purposes; and, again, the lake trout season is so frequently interrupted by storms as to make the crop of eggs a very uncertain one. Mr. Marks was sent to Owen Sound where he obtained about 4,000,000 eggs of lake trout, but these arrived at Caledonia in bad shape, and will yield only a small percentage of healthy fish, probably less than forty per cent. The number of eggs taken by Foremen Burke and Otis in the Fulton Chain and other Adirondack lakes is too small to be worth considering, and Foreman Davidson took none at all in Keuka lake, owing to the natural difficulties in fishing that body of water. He has at last discovered a spawning bed of the lake trout in Keuka lake, on which he believes he can obtain the trout, but only in gill nets, owing to the peculiar conformation of the lake bottom. He thinks he can readily take a million or more eggs in 1910. The work at Stony Island produced little or no results, although it was under the charge of one of our most active and experienced foremen, Frank Redband.

Dunkirk has become a somewhat important collecting ground for this Commission for blue pike and lake herring. Mr. R. R. Brown, Mr. Frank Redband and Mr. George F. Scriba have all been engaged recently in taking eggs of one or the other species named, and it will be noted that a number of millions of fry of these important food fishes have been planted in the lake at Dunkirk. Thus far the work has been merely experimental. It has been carried far enough to demonstrate the importance of continuing it on a much larger scale.

A new feature in egg collecting originated at the Oneida station in the fall of 1909, when Mr. Scriba set his nets for the capture



of the ciscoe so famous as a food fish in Oneida lake. Mr. Scriba secured about seven millions of these eggs, and they are now in process of hatching in the hatchery at Constantia. But for a sudden, violent and long continued storm, there was little doubt that Foreman Scriba would have obtained all the eggs of that species that he could conveniently handle. The eggs are very small, about as large as eggs of the common pike perch, pinkish in color, resembling in this respect the eggs of wild brook trout. They are hatched in the Chase jars the same as whitefish eggs, and presumably have about the same period of incubation. As this fish will take the hook, it is destined to form a very notable addition to our annual output. This fish is one of those that is so frequently attacked by lampreys in the summer months when it is often seen floating at the surface of the lake, dead or dying, and bearing the scar on the side which shows the point of attachment of the blood-sucking lamprey.

The supply of brook trout eggs bought from the commercial hatcheries in 1909 was somewhat smaller than usual, although the requirements of most of the trout stations were greater than before. This was due to the courtesy of the Southside Sportsmen's Club of Long Island, and especially its president, Mr. George P. Slade, in furnishing our Cold Spring Harbor station with about three millions of choice eggs of brook trout. The Cold Spring harbor station also obtained nearly a million brook trout eggs from its stock fish.

There is no reason why the Cold Spring Harbor station should not be placed in a position to furnish all or nearly all of the brook trout eggs required for the use of the stations of the Commission. All that is necessary to bring about this desirable object is to introduce an increased water supply for the lower ponds, which can be done by siphoning it from Jones pond. Negotiations are now in progress with the owners of this property, and when in proper shape an agreement will be submitted for your approval. It is believed that this water can be obtained without expense, and it can be introduced at a very moderate cost, say not exceeding \$200.

The Oneida hatchery is now very well fitted up for extensive

work with whitefish, pike perch, black bass and other valuable fishes. All of the bass ponds but one are now in use and the transformation of the ground covered by ponds is really marvelous. The great increase in the number of young black bass furnished for distribution in 1909, the enormous growth in the output of pike perch and the good beginning with blue pike, are sufficient evidences of the activity at the station. There are still certain practical difficulties in the way of black bass culture, and especially for the artificial rearing of the small mouthed bass, which is the one most esteemed by the angler and by other persons as well. The old idea that bass could not be successfully taken when nearing their spawning condition and transferred to artificial spawning beds has been thoroughly exploded, both at Constantia and at Bemus Point, where the gravid bass are collected from the lakes when almost at the point of spawning, placed in the ponds, and continue their functions just as if nothing extraordinary had happened. The Oneida station could be made very much more effective by the purchase of the Southwell mill property adjoining the State land. I understand that this property has recently been offered for a very small sum. If this were added to the State property, it would place the Oneida station in the very front rank for capacity and efficiency. A new hatchery should be built near the bridge which crosses Scriba creek nearest to its mouth and the old building could then be utilized for the storage of nets and other apparatus used in such abundance at Constantia. The present little building in which the nets are stored is not half large enough for the purpose. The Oneida station has very many claims to consideration. The black bass and pike perch are present in Oneida lake in very great numbers, and they can easily be obtained for fish cultural purposes. The tullibee and cisco are there also in enormous schools which spawn within a few miles of the station. The yellow perch fingerlings run up in Frederick creek as far as the lower stripping house dam in such dense masses as to furnish some hundreds of thousands for filling applications annually.

The Pleasant Valley station is still very seriously handicapped by the outbreak of trout epidemics, due at present chiefly to the tumor disease, which is apparently the same thing as that known to the German pathologists as thyroid carcinoma. Unfortunately this disease is very widespread, not only in the United States, but in countries very remote from one another. It is not confined to one kind of trout, and extends also to some other fish, for example, the whitefish. Mr. Davidson has recently observed it in a large whitefish netted in Keuka lake. A great many brood fish have been attacked by this tumor, and all of them in which the disease has been noted have been destroyed. The contagion seems to arise from the large spring pond, the only one of our properties which is not fully protected against contamination from outside sources. This pond has been drained and thoroughly cleaned. It will now be allowed to lie exposed to the weather all winter, when it is hoped that the germs of the disease, of whatever nature they may be, will be killed out. All ponds supplied by this spring have been drained and will be left dry through the winter. We have no knowledge of the cause of the tumor disease. It originates in countries far apart, and in certain cases it appears as if the contamination must have been carried with the eggs introduced from far away countries. In New Zealand, for example, where certainly no fish ever were shipped, the disease has become well-known in rainbow trout, Loch Leven and American brook trout. It would seem, therefore, that the eggs contained the germs, or else the germ exists in waters of various parts of the world and is ready to attack the trout whenever conditions are favorable.

The Pleasant Valley station now has three small artesian wells from which water flows into the hatchery. The springs in the hatchery ground on the side opposite the foreman's dwelling seem to be uncontaminated so that the hatchery even now has enough good water to run ten or a dozen troughs. Mr. Davidson is hatching about 300,000 brook trout eggs, besides a lot of eggs of brown trout and rainbow trout. The hatchery, however, cannot be run

at present at one-half of its capacity, but this interruption through epidemics will be more than made good by increased work at Caledonia, Bemus Point, Upper Saranac and elsewhere.

The Chautauqua hatchery has been greatly improved by the introduction of a water supply from the lake, but it can be still further improved by the purchase of additional ground for ponds in which to rear black bass. The artesian water is excellent although not sufficient in quantity to do very great work with brook trout and related species. A vast amount of useful work could be done at that station if collections were systematically and intelligently made in Lake Erie at Dunkirk and other points adjacent thereto. I am satisfied that lake herring eggs could be obtained in large numbers and certainly there is no question that blue pike could be collected in sufficient quantities to provide eggs for more than one hatchery. I am not satisfied that lake trout eggs cannot be secured from the reefs near Dunkirk. I know that this would involve some difficulty and that storms are likely to interrupt the operations; but persistent effort would undoubtedly bring better results than we have thus far reached.

The Caledonia station, thanks to the numerous improvements made within the last few years, is increasing its efficiency constantly. If Mr. Redband could secure from some source a sufficient number of lake trout eggs, the station would soon reach a high standard of work. The causes which have operated unfavorably to the rearing of brook trout for stock fish at Caledonia seem to have more or less disappeared, and there are now at the station some very fine looking brook trout. One of the most obvious sources of loss at the station is the gill louse introduced from Adirondack waters. I think this is so much reduced in numbers now as to give very little trouble. The cement work in the shape of embankments, walls and dams at this station certainly reflects very great credit upon Foreman Redband and his assistants.

It is gratifying to note the rapid increase in the output of brook trout from the Adirondack station, both in 1908 and 1909. It

seems now, with the facilities for pumping spring water into the outdoor races, that brook trout can be carried to fingerling size with much greater certainty than in former years. If these Adirondack stations could now obtain a sufficient number of lake trout eggs for hatchery purposes, they would add very much to the value of their output. I hope that the continued regular planting of fry and fingerlings in Adirondack lakes will some day show a very great increase in the number of lake trout from which eggs may be secured.

Taking all things into consideration the hatcheries of this State are doing excellent work. There is not a single hatchery at the present time in which a condensed system of hatching jars can be installed except the station at Linlithgo, where the head of water is sufficient to maintain such a plan; and yet the yield of fish for planting in State waters is more than 530,000,000, and this can be very greatly increased by paying more attention to the important marine fishes in connection with the Cold Spring Harbor station. I think an auxiliary station should be established somewhere on Long Island for the collection of eggs of cod, tomcod, weakfish, flatfish, lobsters, crabs and other well-known food species. At small expense the yield of the Long Island station could easily be doubled, and with very great credit to the Commission. At the present time Foreman Walters is making night trips from Good Ground, on the south shore of Long Island, to the hatchery at Cold Spring Harbor, conveying eggs of the tomcod. Formerly he has been able to take as many eggs as the station could accommodate at Bay Shore; but the tomcod is more or less migratory and the spawning fish are now a long distance from the hatchery.

The reports of the foremen of the nine stations now in service follow herewith, and I shall have some further remarks to make upon the fishes which have come to the notice of this department during the year, either from our own foremen or from correspondents seeking information.

## REPORTS FROM THE HATCHERIES.

## ADIRONDACK HATCHERY.

*To the Forest, Fish and Game Commission:*

The work at this station during the past season has been carried on with very good success. The total number of fish distributed from this hatchery was 7,842,268, of which number 2,312,723 were brook trout, about one-half of these being kept until they were fingerlings. The rest were planted as fry. We finished shipping fish on August 14, having filled in all 1,369 applications, which is an increase over last season.

About 30,000 black spotted trout were raised here this year to be planted in the hatchery preserve waters for stock fish. Considerable difficulty is experienced in trying to raise these fish here as a species of hydra is found in the water that kills the young fry.

A larger number of whitefish eggs were taken from nearby waters this year than have been taken in any previous year for some time. This is due largely to the stocking of these waters in recent years, and shows a very gratifying result. The surplus eggs which could not be handled here were sent to Constantia hatchery.

Last year we had considerable trouble carrying fish in galvanized cans. As an experiment this year we tried giving these cans two coats of white shellac on the inside, with the result that the fish carried in them equally as well as in the tin cans which had not been treated with shellac. We find the shellac much superior to paint for this purpose.

A new cement pond has been built to replace the old wooden one which had become unfit for use. A new chimney built from the ground up on the hatchery building has replaced the old one and is much safer, not requiring the use of so much pipe in the building.

Another year it will be necessary to build new walks and I would advise that they be built of cement as the work can be done by the men employed here and the cost would not be much greater than if built of wood.

A detailed report of our egg collecting work follows:

**Report of egg collecting, season of 1909, Adirondack Hatchery  
BROOK TROUT**

DATE	Total fish taken	Ripe males	Ripe females	Eggs taken
October 9–November 26.....	1,702	550	405	*38 quart.
<b>LAKE TROUT</b>				
October 16–November 10.....	315	165	90	†24 quarts.
<b>WHITEFISH</b>				
November 2–16.....	665	329	273	‡128 quarts
<b>FROSTFISH</b>				
November 12–24.....	600	363	196	§18 quarts.

**BROOK TROUT**

DATE	Total eggs taken	Water where taken
October 9–November 12.....	21,450	Little Clear Pond.
October 12–November 12.....	76,050	Pollywog Pond.
October 19–November 11.....	77,500	Lake Placid.
October 13–November 26.....	300,000	Bone Pond.
Total.....	475,000	

**LAKE TROUT**

October 20–November 10.....	63,450	Big Clear Lake.
October 16–November 11.....	56,250	Lake Placid.
October 2–November 20.....	53,100	Little Clear.
Total.....	172,800	

**WHITEFISH**

November 2–5.....	504,000	Hoel Pond.
November 2–13.....	588,000	Little Clear.
October 13–November 16.....	1,722,000	Big Clear.
November 2–11.....	2,562,000	Placid and minor lakes.
Total.....	5,376,000	

**FROSTFISH**

November 12–22.....	138,000	Big Clear.
November 17–24.....	276,000	Hoel Pond.
Total.....	414,000	

\* Equal to 475,000 eggs.

† The average water temperature was 32 to 35 degrees Fahrenheit. The water would show a difference of one or two degrees from morning to night.

‡ Equal to 172,800 eggs.

§ The average water temperature was 38 to 40 degrees Fahrenheit.

¶ Equal to 5,376,000 eggs.

‡ The average temperature was 38 to 40 degrees Fahrenheit. The weather was mostly warm and bright with very little wind.

§ Equal to 414,000 eggs.

¶ The average temperature of the water was 35 degrees Fahrenheit.

Respectfully yours,

MILO F. OTIS,

Upper Saranac, October 9, 1909.

Foreman.

## CALEDONIA HATCHERY.

*To the Forest, Fish and Game Commission:*

The work at this hatchery has been very successful the past year. We have filled 925 applications.

The output of fingerlings has been larger than in previous years; we distributed 1,876,450 fish.

The fish have been maintained in a healthy condition. No disease has affected them, owing largely to the work done two years ago in dredging the bed of the creek just above the hatchery. This work should be continued in the same manner up to and including the head of the stream. The plank retaining wall at the head of the creek is in bad condition. A concrete retaining wall should be built next summer all around the springs, which should be thoroughly cleaned out in order to improve the flow of water materially at low water time.

We were disappointed in getting lake trout eggs from the upper lakes last year, which cut us short in our output of lake trout.

The hatching of the lake herring was very successful. We did not collect a great many eggs as the boats were all engaged before our men reached Dunkirk, but we hope to do better this year. Funds were provided to do necessary repairs which are not completed, but we are still at work at them and hope to do much more if the weather is favorable. A new dam was placed in the creek instead of the old one, so as to control the water. A cement feed trough was laid from the main creek to the lake trout house. Some of the ponds were built up with concrete from the water line to the top, adding much to their appearance. This should be continued next year, finishing all in the same manner. The old carp pond at the icehouse has been filled up and graded off, making a great improvement to the lawn. Another pond should be filled and graded next year, as it is of no further use.

If the Commission wishes to increase the output of Caledonia Hatchery another house should be built for we are now at full capacity.



Some repairs at the Guthrie Hatchery must be done this year. The troughs have all given out and must be replaced.

Respectfully submitted,

FRANK REDBAND.

CALEDONIA, N. Y., *November 10, 1909.*

CHAUTAUQUA HATCHERY.

*To the Forest, Fish and Game Commission:*

The output of fish at this hatchery this year is the largest since the hatchery has been in operation. The fish distribution was as follows: Brook trout fry, 275,000; fingerlings, 76,500; lake herring, 2,240,000; blue pike, 300,000; maskalonge, 5,796,000, of which 1,600,000 were poor fry.

The artesian water works well for trout. The growth is very rapid. The eggs hatched in January and fish were distributed in August. The largest had then grown to be about five inches in length. The output of fingerlings could be increased by putting in another rearing pond in the small creek that runs through the hatchery ground.

This year efforts were made to hatch herring. Through the courtesy of the Desmond Fish Company and the fishermen of Dunkirk men were placed on the tugs and eggs collected and sent to this hatchery and Caledonia for hatching. This experiment proved to be very successful here.

The maskalonge work was also highly satisfactory. A pumping station was installed and water taken from the lake for hatching and gave good results. But we had bad luck in carrying the fry. We were about half through distributing when the fish began to die. I was unable to learn the cause but the water had a very bad smell and a specimen sent to the State Department of Health to be analyzed was found to be polluted. The experiment was also tried of collecting blue pike eggs at Dunkirk. The take of eggs was not as large as expected as the run of pike was light. The eggs were sent to Caledonia and Constantia and this station. Those sent here did not turn out very well.

In the spring the high water washed out about seven feet of lake front, which was replaced with cobblestone and gravel.

The hatchery needs painting, otherwise it is in good condition.

### Record of Maskalonge Work

DATE	Total fish taken	Ripe males	Ripe females	Eggs taken	Water, morning	Temperature, night
April 21.....	34	2	2	42,000	44	44
22.....	30	3	1	105,000	44	46
23.....	35	9	4	262,500	45	47
24.....	38	10	5	252,000	46	47
25.....	50	6	3	126,000	46	47
26.....	50	6	3	73,500	44	40
27.....	100	6	3	157,500	46	48
28.....	75	6	3	105,000	44	46
29.....	60	14	7	409,500	44	43
30.....	60	16	8	504,000	43	46
May 1.....	75	23	11	378,000	45	45
2.....	75	27	13	703,500	44	44
3.....	95	34	15	745,500	42	44
4.....	55	13	6	189,000	43	44
5.....	74	20	10	252,000	44	46
6.....	75	24	11	493,500	46	50
7.....	100	20	8	346,500	49	49
8.....	120	44	20	756,000	49	52
9.....	80	18	6	388,500	52	55
10.....	75	21	7	378,000	52	51
11.....	65	21	8	231,000	50	52
12.....	80	24	8	325,500	52	54
13.....	75	9	3	115,500	52	54
14.....	60	12	6	136,500	54	56
15.....	60	12	5	126,000	56	59
16.....	50	15	6	126,000	56	59
17.....	25	.....	.....	.....	.....	.....
18.....	20	.....	.....	.....	.....	.....
Totals.....	1,731	415	182	*7,728,000	.....	.....

\* Equal to 184 quarts, of which between 70 and 75 per cent. hatched.

### Pumps at Chautauqua.

The pumps for taking water from Chautauqua Lake arrived at Bemus Point February 10, 1909, and Mr. Van Nouhuys was to be there on February 22d to install the pumps. On February 25th, Mr. Brown wrote that the pumps were connected up ready for installation, but were not connected to the hatchery, and they could not be connected so as to use the water until the fish are distributed, or at least a part of them, as the water must be shut off while making the change.

The pumps are rated to pump 6,500 gallons an hour, but the best work Mr. Brown could get from them up to March 1st was about 3,000 gallons per hour from one set of pumps. Mr. Brown is in

doubt whether two sets of pumps will furnish water enough to run the jars and troughs at the same time.

Respectfully,

RANDALL R. BROWN.

BEMUS POINT, N. Y., November 20, 1909.

COLD SPRING HARBOR HATCHERY.

*To the Forest, Fish and Game Commission:*

The output was greatly increased over last season. Through the courtesy of Mr. Slade, president of South Side Sportmen's Club, Oakdale, Long Island, we collected, from their ponds, over two million brook trout spawn. These were fine eggs taken from good, clean, healthy trout. The two million green brook trout eggs from Weissport, Pa., gave us over seventy-five per cent good eggs. The water from flowing wells, cold and free from dirt, has proved itself of excellent quality as we had no loss from disease of any kind among our trout this past year. The over supply of oxygen, which all artesian well water contains in this region, was disposed of by running it the length of building before entering the supply trough. We failed in the collection of tom cod eggs. Before the spawning season there were plenty of fish, good catches being made by hand line fishermen; but in December they all disappeared. In the Great South Bay, where we get most of the spawn, not a fish could be caught. Later it was reported they were being washed ashore by the surf on Rockaway Beach. We took up hatching winter flat fish, the spawn collected from fish caught in Gardiners Bay by the fyke net fishermen. This is a very important food fish on the New York market. This work was cut short by our engine and pump getting out of order which caused us to shut down. A fine run of smelt gave us about all the spawn we could handle. Large catches of these fish were reported along the Sound, which shows good results from this branch of work. Owing to the old pump being out of order, the lobster hatching was transferred to Fort Pond Bay, near Montauk, Long Island. Through the courtesy of Capt. E. B. Tuthill, a large dealer at Montauk, we were

allowed privileges that enabled us to carry on this work and with his aid we secured a good lot of eggs. The hatching was done in the old Seth Green shad boxes used on Hudson river years ago and discarded for more modern appliances. Many fishermen bring their catches at this point to Captain Tuthill who ships them to market and they were much interested in the hatching of lobsters when they could see the young fry planted every day. Several lots of good sea bass eggs were collected, but owing to the roughness of the water, the eggs being semi-buoyant, we could not keep them in boxes long enough to hatch. Several hundred thousand of these fry were hatched and planted; but with suitable facilities for handling these eggs many more could be hatched. This is a great fishing port and many other kinds of food fishes could be hatched. A small building at this point is much needed to be operated as an auxiliary to this hatchery where men could go and collect eggs and hatch them near the fishing grounds. This could be done at small expense and would add millions to the output. The hatchery grounds have been kept in fine condition. Such repairs were made to ponds as were needed. A new roof was put on the hatchery and the whole building touched up with paint, which has improved its appearance and put it in good condition.

Our record of egg collecting for the season follows:

### Record of eggs, season of 1909, Cold Spring Harbor Hatchery

#### BROOK TROUT

DATE	Total eggs taken	Water where taken	Remarks
.....	1,000,000	Weissport, Pa. ....	.....
.....	2,904,000	Oakdale, Long Island. ....	.....
.....	945,000	Hatchery Ponds. ....	.....

#### SMELT

March 8. . .	276,000,000	Tributaries to Long Island sound. ....	Collected from the creeks.
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#### WHITE PERCH

April 21. . .	12,300,000	Susquehanna river. ....	Courtesy of United States Fish Commission.
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#### SEA BASS

July 15. . .	812,000	Montauk, L. I. ....	More of these eggs were collected. Not having the proper hatching apparatus could not hold them.
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## TOMCOD

Dec. 31	60,000,000	Good Ground, L. I. ....	Total to date. Season not ended.
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## FLATFISH

April 7 . . . .	142,700,000	Gardiner's Bay, L. I. ....	Collected from fishermen.
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## LOBSTER

July 1 . . . .	7,005,180	Fort Pond Bay, Montauk, L. I.	Hatched on fishing ground.
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Respectfully,

CHARLES H. WALTERS,

COLD SPRING HARBOR, *December 31, 1909.**Foreman.*

## DELAWARE HATCHERY.

*To the Forest, Fish and Game Commission:*

The work at this station for the past year has been very satisfactory. Our output consisted wholly of brook trout. There is considerable inquiry in this section for brown trout and I would advise the hatching of this species at our station to supply these requests. The catch of brown trout around here during the past season has been unusually good, especially from the Esopus Creek in Ulster county and from Big Indian down towards Kingston.

For the past two or three years the streams around here have been quite liberally stocked with rainbow trout and many were caught this season.

This station was represented at the State Fair, at Syracuse, by a few large brook trout and also at the fair at Cobleskill. Last spring the Forestry Department planted some 60,000 spruce and pine trees on the State land here and considering the dry season they are all looking well this fall.

Several new flower beds were set out during the summer which added very much to the appearance of the place.

The dwelling house and barn have been repainted, also the two bridges. The weather permitting, a few other minor improvements will be made before winter sets in.

Respectfully yours,

H. E. ANNIN,

MARGARETVILLE, *October 1, 1909.**Foreman.*

## FULTON CHAIN HATCHERY.

*To the Forest, Fish and Game Commission:*

The work at this hatchery has been very satisfactory. All our fish have been planted as fry, except 28,000 land locked salmon. They were fed until July when they were planted in Lake George. These fish were kept in the hatchery and at times the temperature of the water was as high as seventy-six degrees and the fish did not show any bad effects. The brook trout at that temperature would not take any food. I would again suggest that the brook which we have been using and have abandoned be purchased from the Old Forge Company, for without it we can not raise brook or lake trout to the fingerling size. An additional pipe should be laid from the State dam to the hatchery, for the flow of water is at times insufficient. We ought also to have a small motor boat for use in the whitefish work and the planting of the fry. The hatchery and other buildings need painting another summer. There ought to be some concrete walks around the hatchery and along the street in front.

The following is the way I have figured the number of eggs to the quart in the fish hatched here: Whitefish, 42,000; frost fish, 23,000; lake trout, 7,000; brook trout, 12,000.

WM. H. BURKE,

*Foreman.*

OLD FORGE, October 1, 1909.

## LINLITHGO HATCHERY.

*To the Forest, Fish and Game Commission:*

I am pleased to report this station as well established. The season's work for egg collection and distribution of fishes, which is given in another report, shows a marked increase. Herring propagation was taken up for the first time with good results. It also was our first season in hatching the black bass. One hundred adult black bass were obtained from Oneida Lake in time for spawning. They adapted themselves to the change very satisfactorily and within a very few days were nesting. The results of their spawning

were good. Later, after the spawning season, 100 more adult black bass were brought here from Oneida Lake, making a total of 200 now on hand for propagating purposes.

The eyed brook trout eggs received did well. The fish were all planted in nearby waters as fry at an early date. The water warms up very quickly and thus makes necessary an early distribution.

Six earth ponds are now complete. The seventh pond is done as far as practicable, and will be completed in time for next season's use, making double the capacity over this season.

A new road from the main highway to the hatchery is nearly completed. Grading and seeding around the reservoir, hatchery and ponds are finished. The hatchery has been painted a second time which, with the other improvements, now makes complete its attractive appearance.

A ten-horse-power engine, with a pump for taking water from the Roeliff Jansen Kill, and delivering a five-inch stream of water into the reservoir has been installed. We have had to use it only on two short occasions while the gravity system was under repair. The hatchery and its workings have been a source of much interest to the many visitors during the season.

The record of shad and herring work follows:

#### Record of Shad work

DATE	Total eggs taken	Water where taken	Remarks
May 17-June 14....	550,000	Hudson river....	Eggs taken at Catskill from hired seine.
May 11-June 9.....	905,000	Hudson river....	Eggs taken at Rhinecliff out of fishermen's drift nets.
May 18-June 9.....	395,000	Hudson river....	Eggs taken at Rhinecliff by Jacob Pindar at \$10 per 100,000 eyed eggs. 250,000 eyed from the take 395,000.
Total.....	1,850,000		

#### Record of Herring Work.

June 2-5.....	14,000,000	Hudson river....	Eggs taken at Milton from fishermen's drift nets
June 1-21.....	7,750,000	Hudson river....	Eggs taken at Rhinecliff from fishermen's drift nets.
May 26-June 4.....	3,250,000	Hudson river....	Eggs taken at Catskill by hatchery crew.
Total.....	25,000,000		

The total number of shad hatched was 1,235,000; of herring hatched, 9,500,000. I think the small percentage of herring hatched was due to the length of time the fish remained in the drift nets. Being dragged through the water affects the eggs, although the fish were alive. This being our first season, it is hoped an improved method can be employed, with better results in the future.

Respectfully yours,

GRANT E. WINCHESTER,

*Foreman.*

LINLITHGO, *October 9, 1909.*

#### ONEIDA HATCHERY.

##### *To the Forest, Fish and Game Commission:*

The total output of fry from Oneida Hatchery far exceeds that of any previous season. In regard to the pike perch, there never were so many running up Scriba creek to spawn as this year in the recollection of some of the oldest inhabitants, so it shows an increase of these fish in Oneida Lake. During the spawning season we caught nearly 100,000 adult pike perch. We successfully filled the hatchery with eggs and hatched 108,300,000 fry, of which over 85,000,000 were planted in Oneida Lake and the others were delivered to 191 different places in the State and planted in suitable waters.

We also hatched 10,000,000 blue pike fry from eggs collected in Lake Erie. These were all planted in Lake Erie at Dunkirk.

The small-mouthed black bass did very nicely this season, as the output of fry was 105,000, of which 67,000 were planted in Oneida Lake and the rest delivered to 197 different places in the State; also 1,800 were raised to fingerlings and planted in Oneida Lake. Some are left in the ponds (estimated at about 1,000) which I wish to raise to yearlings.

Last fall whitefish eggs were taken from Lake Placid and Canandaigua Lake and we turned out 11,000,000 fry. These were planted in Lake Placid, Canandaigua Lake, Seneca Lake and Lake



Ontario, in April, 1909. In November, 1908, we planted 338,500 yellow perch fingerlings in twenty different bodies of water in the State. The eye trouble has not been so bad the past season as it was a year ago.

We have five of the bass hatching ponds completed now and the remaining one is nearly finished, so I think we will have them all in running order for next spring's hatching. The muskrats have been more trouble this fall than ever before in the bass ponds, boring in the banks. The lamprey eel is becoming a very serious thing in Oneida Lake. During the months of July and August last the surface of the lake was literally covered with dead fish, most of them cisco and pike perch, about all with lamprey eel marks on them.

The following fishes were obtained from Oneida Lake for exhibition at the State fair at Syracuse: 12 pike perch, 9 yellow perch, 5 pickerel, 1 great northern pike, 10 sunfish, 5 small-mouthed black bass, 10 rock bass, 4 bullheads, 2 lake chub, 2 golden shiners, 1 lamprey eel, 8 crawfish, 10 small-mouthed black bass fingerlings; total, 79.

Respectfully,

GEORGE F. SCRIBA,

*Foreman.*

CONSTANTIA, October 1, 1909.

#### PLEASANT VALLEY HATCHERY.

##### *To the Forest, Fish and Game Commission:*

The year's work at the Pleasant Valley Hatchery has not been all that we hoped for, on account of several drawbacks. First, our stock of eggs was small, compared with previous years. Only a small amount of lake trout eggs were secured, these being taken from Lake Keuka. Then our brook trout fry suffered more than usual from the gill disease and, most of all, our stock fish, especially the brook trout, were affected with the tumor disease which we are advised has broken out also in several government stations. Several remedies were tried and the last shows the best results, namely, putting the fish into a brook where a good current of water is to be

had and giving no food. Many theories are advanced as to the cause of this trouble but nothing definite seems to be known. This is a matter for all concerned in the propagation of fish to study. The trouble may come from eggs shipped to us or from eggs taken in a lake or stream that at some former time had been stocked with diseased fish. I have recently learned that the disease has been found in the perch in some of the lakes in Maine.

Another point which should receive close attention is the food we are feeding, which in my opinion causes more trouble in our hatcheries than anything we have to contend with. This is a matter of great importance and in my judgment will have much to do with fish culture in the future.

For the benefit of those who have not seen the tumor disease I will mention a few points to observe. Look into the fishes' mouth and if there you find small red boils your fish are doomed. They may live two or three months but before that time the disease will break out on the outside in some and in others will grow entirely on the inside. In either case the results will be the same.

At this station some improvements will be carried out during the coming year. Among these will be using water from artesian wells separate from our other supply, so that we can compare results. A full report will be made as the work goes on.

Yours very truly,

HENRY DAVIDSON,

*Foreman.*

BATH, October 1, 1909.

#### FISH DISTRIBUTED BY STATE HATCHERIES.

Land locked salmon.	Pike perch.
Brook trout.	Blue pike.
Brown trout.	Yellow perch
Black spotted trout.	White perch
Rainbow trout.	Black bass.
Lake trout.	Calico bass.
Shad.	Rock bass.

River herring.	Sea bass.
Whitefish.	Cod.
Frostfish.	Tom cod.
Lake herring.	Flatfish.
Cisco.	Lobster.
Smelt.	Blue crab.
Maskalonge.	

## FISH DISTRIBUTED IN 1907, 1908 AND 1909.

	1907	1908	1909
Adirondack . . . . .	5,766,300	7,014,088	7,874,533
Caledonia . . . . .	9,402,100	5,366,382	17,690,121
Chautauqua . . . . .	5,000,000	3,846,000	8,669,500
Cold Spring Harbor. 177,187,250		304,038,000	351,815,130
Delaware . . . . .	249,500	715,000	605,250
Fulton Chain . . . . .	3,477,700	3,036,336	2,218,550
Linlithgo . . . . .	566,100*	881,000	10,867,000
Oneida . . . . .	47,558,300	67,646,150	129,716,037
Pleasant Valley . . . . .	1,449,350	1,977,150	821,100
	<hr/> 250,656,600 <hr/>	<hr/> 394,520,106 <hr/>	<hr/> 530,277,221 <hr/>

## FISH DISTRIBUTION BY SPECIES.

*Summary for the year ending December 31, 1909*

Brook trout, fry.....	3,458,000	
Brook trout, fingerlings.....	2,117,123	
Brook trout, adults.....	62	
	<hr/>	5,575,185
Brown trout, fry.....	712,500	
Brown trout, fingerlings.....	535,150	
Brown trout, yearlings.....	4	
Brown trout, adult.....	42	
	<hr/>	1,247,696

\*Shad from Catskill Station.

Lake trout, fry.....	655,000	
Lake trout, fingerlings.....	665,000	
Lake trout, yearlings.....	12	
	<hr/>	1,320,012
Rainbow trout, fry.....	173,000	
Rainbow trout, fingerlings.....	706,895	
Rainbow trout, yearlings.....	4	
Rainbow trout, adults.....	39	
	<hr/>	879,938
Black spotted trout, fingerlings.....	32,965	
Black spotted trout, adults.....	8	
	<hr/>	32,973
Land locked salmon, fingerlings.....	28,000	
	<hr/>	28,000
Black bass, fry.....	148,000	
Black bass, fingerlings.....	3,600	
Black bass, adults.....	237	
	<hr/>	151,837
Total game fish.....		9,235,641
		<hr/>
Salmon, silver, fingerlings.....		4,000
Frostfish, fry .....		1,938,000
Lake herring, fry.....		10,040,000
Whitefish, fry .....		17,405,000
Smelt, fry .....		226,000,000
Maskalonge, fry .....		5,796,000
Pike perch, fry.....		111,675,000
Blue pike, fry.....		14,210,500
Yellow perch, fingerlings .....		309,000
White perch, fry.....		6,050,000
Calico bass, adults.....		200
Sea bass, fry.....		792,200
Shad, fry .....	1,010,000	
Shad, fingerlings .....	6,500	
	<hr/>	1,016,500

River herring, fry.....	9,500,000
Winter flatfish, fry.....	109,300,000
Lobster, fry .....	7,005,180
	<hr/>
	521,041,580
	<hr/>

## FISH DISTRIBUTION IN 1909 BY STATIONS.

*Adirondack*

Brook trout, fry.....	1,201,000	
Brook trout, fingerlings.....	1,111,723	
	<hr/>	2,312,723
Lake trout, fry.....	20,000	
Lake trout, fingerlings.....	10,000	
	<hr/>	30,000
Rainbow trout, fingerlings.....		5,845
Black spotted trout, fingerlings.....		32,965
Frostfish, fry .....		138,000
Whitefish, fry .....		5,355,000
		<hr/>
		7,874,533
		<hr/>

*Caledonia*

Brook trout, fry.....	260,000	
Brook trout, fingerlings.....	200,900	
	<hr/>	460,900
Brown trout, fry.....	625,000	
Brown trout, fingerlings.....	496,100	
	<hr/>	1,121,100
Lake trout, fry.....	585,000	
Lake trout, fingerlings.....	579,400	
	<hr/>	1,164,400
Rainbow trout, fry.....	168,000	
Rainbow trout, fingerlings.....	540,000	
	<hr/>	708,000
Pike perch, fry.....		2,525,000

Blue pike, fry.....	3,910,500
Lake herring, fry.....	7,800,000

## Fish sent to State Fair:

Brown trout, 3 to 6 years old.....	42
Brown trout, fingerlings.....	50
Rainbow trout, 2 to 5 years old.....	39
Rainbow trout, fingerlings.....	50
Rainbow trout, yearlings.....	4
Brown trout, yearlings.....	4
Brook trout, 3 years old.....	12
Lake trout, yearlings.....	12
Black spotted trout, 3 years old.....	8

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17,690,121
*Chautauqua*

Brook trout, fry.....	257,000	
Brook trout, fingerlings.....	76,500	
		333,500
Maskalonge, fry .....		5,796,000
Blue pike, fry.....		300,000
Lake herring, fry.....		2,240,000
		8,669,500

*Cold Spring Harbor*

Brook trout, fry .....	600,000	
Brook trout, fingerlings .....	255,750	
		855,750
Lake trout, fingerlings.....		3,000
Rainbow trout, fingerlings.....		5,000
Silver salmon, fingerlings.....		4,000
Smelt, fry .....		226,000,000
White perch, fry.....		6,050,000
Sea bass, fry.....		792,200
Winter flatfish, fry.....		109,300,000

Lobster, fry .....	7,005,180
Whitefish, fry .....	950,000
Pike perch, fry.....	850,000
	<hr/>
	351,815,130
	<hr/>

*Delaware*

Brook trout, fry .....	305,000
Brook trout, fingerlings.....	300,250
	<hr/>
	605,250

*Fulton Chain*

Brook trout, fry.....	290,000
Brook trout, fingerlings .....	500
Brook trout, adult.....	50
	<hr/>
	290,550
Landlocked salmon, fingerlings.....	28,000
Frostfish, fry .....	1,800,000
Whitefish, fry .....	100,000
	<hr/>
	2,218,550
	<hr/>

*Linlithgo*

Brook trout, fry .....	305,000
Brook trout, fingerlings .....	500
	<hr/>
	305,500
Shad, fry .....	1,010,000
Shad, fingerlings .....	6,500
	<hr/>
	1,016,500
River herring, fry.....	9,500,000
Black bass, fry.....	43,000
Black bass, fingerlings.....	1,800
	<hr/>
	44,800
Calico bass, adults.....	200
	<hr/>
	10,867,000

*Oneida*

Black bass, fry.....	105,000	
Black bass, fingerlings.....	1,800	
Black bass, adults.....	237	
	<hr/>	107,037
Pike perch, fry.....		108,300,000
Blue pike, fry .....		10,000,000
Yellow perch, fingerlings.....		309,000
Whitefish, fry .....		11,000,000
		<hr/>
		129,716,037
		<hr/>

*Pleasant Valley*

Brook trout, fry.....	240,000	
Brook trout, fingerlings .....	171,000	
	<hr/>	411,000
Brown trout, fry.....	87,500	
Brown trout, fingerlings.....	39,000	
	<hr/>	126,500
Lake trout, fry.....	50,000	
Lake trout, fingerlings .....	72,600	
	<hr/>	122,600
Rainbow trout, fry .....	5,000	
Rainbow trout, fingerlings .....	156,000	
	<hr/>	161,000
		<hr/>
		821,100
		<hr/>

## POND ENEMIES

Muskrats, meadow voles, skunks, crawfish and worms continue to cause trouble at such pond stations as Constantia and Linlithgo. Foreman Scriba has had more annoyance from the muskrat, the crawfish and certain boring worms than from anything else. By constant watchfulness and the skillful use of traps the muskrats and other rodents are kept down, but there seems no good way to prevent the depredations of the crawfish and worms, except the use of a cement wall in all embankments.



## STATE FAIR

Preparations were made as usual for a display of live fish at the State Fair at Syracuse in September, 1909. Foreman Frank Redband took charge of the arrangements for placing the fish in the aquarium tanks, and he assigned Mr. Charles Stewart to oversee the specimens while on exhibition. At the close of the fair the fish were delivered to Mr. John Perry for the Onondaga Anglers' Association. The secretary of that Association, Mr. Blackstone, filled out blanks for the fish to be planted in public waters, namely, Onondaga Creek and Peck Brook, a tributary of Onondaga Creek, after the close of the fair.

Mr. Redband sent brook trout, brown trout, rainbow trout, black spotted trout and a few albino lake trout for exhibition. Foreman Annin sent brook trout from the Delaware Hatchery. Other species were furnished by the Oneida station, representing important food and game fishes of Oneida Lake.

## EXAMINATION OF WATERS

At the request of John K. Ward, Esq., Chief Counsel of the Commission, an examination was made of Eighteen Mile Creek, in Erie County, for the purpose of determining what steps should be taken by the Commission towards the establishment of fishways and the stocking of that stream and its tributaries. Only one small creek flowing into Eighteen Mile Creek was found suitable for the introduction of brook trout, and it was recommended that trout be planted in that stream. The Eighteen Mile Creek has a natural rock obstruction forming a dam about four feet in height, over which no fish can pass at a low stage of water, except perhaps an eel, which is able to go around such obstructions by crawling through the wet grass. The dams now in use and furnishing water power to some extent for mills do not contain fishways, and in my judgment it would be a waste of money to place fishways in those dams under existing circumstances. One of the dams holds back a pond of about one-half mile in length, which provides an auxiliary water supply to be used in case of fire in the town of

Hamburg. Such use of water is quite as important as its employment for fish production, especially since the pond itself would support a large number of good fish. The stretches of water between dams and above the dams could be stocked with black bass, pike perch, yellow perch and other food and game fish, and in this way all parties interested could be benefited more than they would be if the State should insist upon the placing of fishways by the present proprietors.

On September 2d, in company with Game Protector William C. Hodge, and Special Protectors Bond and Pease and Mr. Schoepflin, of Hamburg, an examination was made at Eighteen Mile Creek.

There is a tannery two miles from the mouth of the creek and at McGee's Mill, six miles from Lake Erie, there is a natural rock dam with a vertical drop of at least four feet at its lowest point. At this stage of the water the dam is impassible for fish. The only fish observed below the dam were small minnows. We were informed that fishermen catch suckers and occasionally black bass below this dam during the spring freshet. Little minnows, apparently chubs, and young suckers, were seen also above the natural dam.

Only a very short section of the creek is suitable for maintaining large fish during the dry months. The bed of the creek for the entire distance examined by us consists chiefly of black slaty shale, over which the water spreads out in a very thin sheet and reaches a very high temperature. All the upper feeders of the creek except Giar's Brook dry up entirely in hot months.

Pierce's dam, constructed of logs, is about eight feet high. Schoepflin's dam is a timber and dirt construction 144 feet wide and 14 feet deep at the highest part. It backs the water about one-half mile. The ice work in winter at this dam is very serious. It breaks off the ends of planks in the crest of the dam. Many dams have been swept out of Eighteen Mile Creek by ice and freshets. The freshets are caused chiefly by melting ice.

The dam at Schoepflin's holds a reserve supply of water which is available for use in the town of Hamburg when necessary to fight

fire or to supplement the town supply obtained from their Holly system.

The investigation extended up the stream to North Boston, four miles from Hamburg. At this point the stream is very small and the water is very shallow.

The proper course recommended in this case is to stock the detached portions of the creek with black bass, white perch, yellow perch and perhaps white bass. In this way all the interests involved will be subserved and no injury caused to any one.

### TROUT DISTRIBUTION

The work of distributing trout was continued much longer than usual in 1909. The waters were warm and the streams very low, so that it became difficult to meet the demands of applicants; but in spite of all drawbacks, a larger number of applications were filled in 1909 than ever before, and the total distribution of trout was very greatly increased.

In this connection I wish to call attention to the fact that applicant's frequently fail to furnish the necessary information called for in our blank application forms. Very many people consider it a matter of no importance to name the outlet of the stream which they desire to stock, and yet this is one of the essential requirements of our work. The Commission does not wish to stock with trout any stream which flows into a larger stream containing other fish that will destroy trout. Great care should be exercised in furnishing the data requested in the blanks, and the interests of the people will be much better served if they comply with this reasonable request.

### COURTESIES

The Commission is indebted to the United States Bureau of Fisheries for supplies of eggs of lake trout, landlocked salmon and other species, and especially since it has become so difficult to obtain lake trout eggs from our own waters. The Bureau has a special arrangement with the State of Michigan by which it is allowed to collect whitefish eggs in the Detroit River, where the fish

are kept in crates until they become ripe. The number of eggs taken by this means is usually very large.

The landlocked salmon eggs furnished by the Bureau from Green-lake Station, in Maine, were especially good, and resulted in the planting of about 28,000 fingerling salmon in Lake George, the only body of water which this Commission considers sufficiently suited to the purpose of systematic, continued stocking with this species of fish.

Mr. E. Tinsley, Superintendent of Game and Fisheries, Toronto, again permitted the representative of this Commission to collect lake trout eggs in the open season in Meldrum Bay and vicinity.

Numerous letters from various parts of the State, and from other States, asking for information on fish cultural subjects, were answered by the Fish Culturist. These related chiefly to the literature of fish culture, the names and addresses of fish breeders, the presence of parasites in certain game fish, and other matters pertinent to the work of the department.

The United States Bureau of Fisheries presented to the State 200,000 brook trout fry from its Cape Vincent station, in order to make good the damage which occurred at the Pleasant Valley Station through the tumor disease and gill inflammation which caused serious loss at that place.

The Commission is indebted to Mr. Chester K. Green, of Cape Vincent, N. Y., for the loan of photographs of Fish Commissioners and early Fish Culturists who have been associated with the work of the State.

In May, 1909, the Commission co-operated with Mr. Townsend, Director of the New York Aquarium, in collecting calico bass in Kinderhook and Nassau Lakes for the purpose of stocking a lake in Prospect Park, Brooklyn, so as to have a source of supply for future State distribution. Owing to the exceptionally warm weather and certain difficulties in the way of transportation of the very large cans brought from the Aquarium, the experiment was not very successful. Plenty of calico bass were taken, but only about fifty of them survived the journey to New York.

This experiment was repeated late in the fall when Foreman

Winchester seined 700 of the bass in Nassau Lake. Five hundred of these were sent to Linlithgo Station for brood stock and 200 were delivered to Mr. Townsend for stocking Prospect Park Lake. The fish arrived in New York on November 18th.

Foreman Henry Davidson, in May, 1909, received a tank for the preservation of fishes of Keuka Lake and other waters in the vicinity of the Pleasant Valley Station, these fish to be shipped to the United States National Museum, Washington, D. C.

In December, 1909, Foreman Walters was requested to coöperate with Prof. Charles B. Davenport, Director of the Station for Experimental Evolution, at Cold Spring Harbor, in rearing some hybrids between brown trout and brook trout. If these hybrids are produced they will be used for study during the winter, and Prof. Davenport believes they will arouse scientific interest.

The United States Bureau of Fisheries sends a great many trout, bass, landlocked salmon, strawberry bass, pike perch, yellow perch and whitefish into New York waters in response to applications from citizens of the State, forwarded through members of Congress or of the United States Senate. In this way the work of the Commission is supplemented and greatly extended.

### COBLESKILL FAIR

On September 27th, Foreman Annin of the Delaware Station, sent twenty-five adult brook trout to Cobleskill at the request of Mr. VanNess, Secretary of the Fair Association.

This exhibition opened September 27th and closed October 1, 1909. The Society had only a single aquarium 6 ft. x 2 x 2, and water was obtained from the village supply.

### STATE FAIR, SYRACUSE

The following allotments of fish for exhibit at the State Fair were determined upon at various stations:

Caledonia furnished rainbow trout, brown trout and albino lake trout.

Delaware Station sent brook trout.

Adirondack Station, black spotted trout.

Fulton Chain Hatchery, wild brook trout.

Pleasant Valley furnished big rainbow trout.

Oneida Station provided the usual variety of Oneida Lake fishes.

Mr. Davidson collected yellow perch, strawberry bass, black bass, pickerel, suckers and bullheads, in Lake Salubria. One of the suckers in Salubria Lake weighed four pounds and another one weighed seven pounds. These suckers would prove very useful as trout food at the Pleasant Valley Station.

### SPEARING FISH

On April 25, 1909, Game Protector Farnham sent from Owego a large pike perch which was found dead in the Susquehanna River, at Nichols. Upon examination it seemed evident that the fish had been speared on its spawning bed. Several fish were found dead at that place, apparently killed in the same manner.

### WATER AERATION

Mr. Frank McMillan, of Delanson, N. Y., wrote on August 2, 1909, about a patented apparatus which by a few turns of the crank will fill water full of air. This apparatus, he states, can be constructed for attachment to receptacles already in use or can be put into a special receptacle constructed for the purpose. No description of the apparatus has been furnished.

### DESTRUCTION OF ALGÆ

Mr. F. B. Corey,\* of Keeseville, informed the Commission that there is a dense growth of algæ in Auger Lake annually for a considerable time, and he asked for information concerning the use of copperas as an algicide. He was referred to Bulletins No. 64 and 76 of the Department of Agriculture, Washington, D. C., papers relating to "A Method of Destroying or Preventing the growth of Algæ and Certain Pathogenic Bacteria in Water Supplies"; also to "Copper as an Algicide and Disinfectant in Water Supplies."

The use of copper sulphate and other algicides is not to be recommended except under expert supervision.

## EFFECT OF DROUGHT

On December 16, 1908, Mr. Fred A. Fisher, of Homer, advised the office that there were many brook trout in Factory Creek in pools of water left after the almost total drying up of the stream. If left in such pools the fish would probably be destroyed by the freezing of the water and permission was asked to remove them to living water lower down. A great many trout are lost under such circumstances.

## FISH RESCUED FROM ERIE CANAL IN 1909

Mr. William D. Ferree, Game Protector, of Keuka, reported the following fish saved alive from the Erie Canal at Montezuma, N. Y.:

Suckers . . . . .	1,100 lbs.
Carp . . . . .	3,500 lbs.
Bullheads . . . . .	200 lbs.
Yellow perch, adult. . . . .	500 fish
Small mouthed black bass. . . . .	1,236 fish

The bass and perch were planted in Owasco Lake. The bass weighed from one-fourth pound to three pounds each.

## EGG TRANSPORTATION

It is very important to ship trout eggs just as soon after they have reached the eyed stage as possible. At the Adirondack Station, according to Mr. Otis, every trout which hatches in a few days after shipping will die. The transfer of eggs from spring water to the cold lake water of the Adirondacks often involves serious losses.

## EGGS INJURED IN TRANSPORTATION

On December 11th a case of brook trout eggs enroute from A. R. Graham & Son, Berkeley, Mass., to the Linlithgo Station was dropped at Linlithgo by the express messenger. The amount of injury has not yet been reported, but a great many eggs have been hurt in this way.

### TRANSPORTATION LOSS

Two shipments of brook trout fry, obtained from the U. S. Bureau of Fisheries Station at Cape Vincent, suffered serious loss in transportation to the Pleasant Valley Station.<sup>4</sup> The sac had been absorbed but the fish all bunched up in the bottom of the cans and smothered, causing the loss of about one-half of the shipment.

### FISH FOOD

Fish preserved in salt furnish a considerable part of the fish food supply at some of our stations. Such fish cannot be fed every day to the stock, but may be used advantageously about three days in the week. Along the seacoast the common killies are used very extensively for this purpose. In the fresh waters the various minnows and suckers could be put up in the same way and they would answer a very useful purpose, furnishing cheap and nutritious food for bass and trout.

The Commission has been requested from time to time to furnish certain small fish as food for lake trout, brook trout and other species in stocked waters. One correspondent desired to have "sawbellies." This is one of the names applied to the common alewife of our eastern rivers, now acclimated in certain large New York lakes. The Commission has no facilities at present for furnishing alewives and it is very doubtful whether it would be wise to plant this fish in the lakes. If it should thrive it would soon become objectionable because of its wonderful fertility and its frequent death from unknown causes, thereby becoming a nuisance on lake shores.

### TROUT HATCHING PERIOD

On April 30, 1909, Foreman Redband reported that all the fish were late in hatching this season. The brook trout had been feeding only about six weeks and were not very large. The last of the brown trout had not begun to feed and the lake trout had been feeding about four weeks.



## FERTILIZING TROUT EGGS

Mr. A. A. Townsend, of Salisbury, N. Y., has a system of fertilizing trout eggs which he says gives very good results. His explanation is as follows:

"Take a flour barrel, make a thin funnel the size of the top of the barrel; have it run down into the barrel fourteen inches, tapering it down to a one-half inch hole at the bottom. Cut a hole in the side of the barrel, so you can get a pint dipper under the end of the funnel. A board can be placed in the barrel for the dipper to rest on. Then take the eggs and milt in the funnel and they will run down into the dipper. When the dipper is three-fourths full, take it out and stir the contents lightly with your finger, then set it on one side and put one more dipper under the end of the funnel, making two dippers in all. When the second dipper is three-fourths full, empty the first one in a pail, take the second one out and put the empty one back, and so on. Paint the funnel and the dippers with asphaltum varnish."

In this way, Mr. Townsend claims, that 20 per cent more of the eggs can be fertilized than by the use of pans in the ordinary way.

## BROOD FISH AT STATIONS

*Caledonia.*

Brown trout .....	5,000
Rainbow trout .....	5,000

*Cold Spring Harbor*

Brook trout .....	3,000
Rainbow trout .....	2,000

*Linlithgo*

Black bass .....	200
Calico bass .....	500

## HATCHING BUOYANT EGGS

At Montauk, in the spring of 1909, Foreman Walters used floating boxes formerly employed in hatching shad for the care of eggs of sea bass and lobsters. A great many sea bass eggs were obtained, but they could not be kept in the boxes during rough weather. The eggs are semi-buoyant and the fry, according to Mr. Walters, will go through a screen of 32 wires to the inch.

Mr. Walters succeeded in hatching over 7,000,000 lobsters and 792,200 sea bass in this crude apparatus. With the use of modern appliances and a small auxiliary station at Montauk the output of fry of important marine species could be enormously increased.

## DIFFICULTIES IN HATCHING EGGS.

In January of 1909, Foreman Annin, at the Delaware Station, suffered a great deal of annoyance from heavy rains which raised the brook to a very high level and threw a great deal of dirt and leaves into the hatchery. On one occasion it required an entire day to clean up the dirt, but the eggs and fish were not injured.

## DIFFICULTIES IN DISTRIBUTION

In certain cases applicants for fish fail to meet messengers who have fish to be delivered on their applications and the messenger is obliged to take the fish to the next applicant on his route accepting his receipt for them.

Certain persons who occupy summer homes in the Adirondacks or some other resort apply for fish which have to be sent after those persons have returned to their winter homes. No one is on hand to act upon telegrams or to dispose of the fish. It should be kept in mind that such fish as yellow perch are usually distributed late in the fall, and applicants should govern themselves accordingly.

## TROUT DISEASE

A chin tumor which was first observed at the Pleasant Valley Hatchery in brook trout broke out badly in September, 1909, among the two-year old brown trout and caused a loss of a great many

stock fish. The same disease has been reported as affecting salmon in Maine. On October 21st, Mr. Davidson stated that he had examined stock fish and found 150 brook trout affected by the tumors and 223 brown trout. On December 1st, Mr. Davidson's men sent in a whitefish from Keuka Lake having a large tumor at the lower edge of the gills. This tumor is probably identical with that observed in the brook trout and brown trout. The whitefish was about twenty-four inches long and weighed about five pounds.

Up to July 17, 1909, the tumor disease, which had been observed so frequently in brook trout at the Pleasant Valley Station, was still unnoticed in the brown trout and the rainbow. Unfortunately it attacked both of these species later in the year and especially the brown trout.

In order to provide against the spread of the disease in stock ponds at the Pleasant Valley Station, Foreman Davidson proposed the collecting of the water from each spring separately and using it independently so that in case the disease breaks out it would not spread through the whole water supply.

### GILL INFLAMMATION

On February 26, 1909, Mr. Davidson reported a good deal of trouble from gill inflammation among three-year old rainbow trout, and one day twelve fish were lost from this cause and on another day ten. The fish had been fed on fresh liver all winter and had been treated with mud baths without good results. Salt was afterward used successfully as a remedy.

### TROUT MORTALITY

On February 27, 1909, Mr. H. E. Annin reported that about three-quarters of the brook trout eggs in the Delaware Hatchery were hatched out, and that a good many of them, especially the older ones, were dying. The trouble commenced by the heads and tails of fish drawing around toward each other, the fish whirling around in a circle, and dying after a little while. This is evidently due to a spinal disease and may originate in the egg itself.

On June 28, 1909, Foreman Otis reported the loss of quite a number of brook trout. He could discover no sign of disease, but the fish would swim up to the top of the water, roll over and die. He thought perhaps the hot sun shining down on the covers of the races affected them. The temperature of the water was about fifty degrees at the time. The small weaker fish are chiefly involved. He used salt freely. These trout were transferred to the out-door races quite early in the spring.

Numerous complaints have been made of the loss of trout through the Adirondack fires in 1908 to the office of the Commission. Messrs. Bradford Bros., of Bangor, wrote as follows:

"We are sorry to report that the smoke nearly depleted the brook (East Branch of Little Salmon River) last fall. Hundreds of our stock lay on the bottom and on the shores. There are a few of the large brown trout left and a few of each kind left, brook and brown in the small spring brook, where we planted them last season. It will take some time to get the brook back where it was."

### FISH DISEASE

On April 18, 1909, Dr. H. B. Butler, of Ogdensburg, N. Y., forwarded for examination a piece of the skin of a pike perch which was affected by something resembling the "carp pox" described by Dr. Hofer in his Handbook of Fish Diseases, page 61. In the case of the carp the disease is caused by *Myxosporidia*, *Myxobolus Cyprini*, which are found in the kidneys and sometimes in the liver and milt of the diseased fish.

There is perhaps at this time no more important subject for the consideration of State and Federal fish culturists than that of diseases of fish causing widespread and fatal epidemics. There is no other subject which has received so little attention in recent years, until within the last year or two, and we are just beginning to awake to the fact that serious steps must be taken, first to discover the causes of these epidemics, and second to devise some treatment which will at least lessen the mortality.

### ARTESIAN WATER

On September 27, 1909, Mr. Davidson had developed a flowing well which filled a four-inch pipe, the well having a depth of only twenty feet. On October 21st, Mr. Davidson had finished the third flowing well. He tried to get water in two other places, but was prevented by quicksand.

### ARTESIAN WELLS

Some difficulties have been observed in the use of artesian wells both at Cold Spring Harbor and at the Pleasant Valley Station. At Cold Spring Harbor there is a tendency in certain wells to fill up with sand, which must be pumped out before the normal flow of water lost by such obstruction can be regained. At Pleasant Valley Station it is found that the area of artesian water is rather limited, and the multiplication of wells reduces the individual flow; there is also some difficulty with quicksands which cause a leakage of water around the pipe and consequently a diminution of the flow through the pipe.

### EXCESS AIR IN ARTESIAN WATER

The same difficulty observed at Bemus Point and Cold Spring Harbor in the use of artesian water for the hatcheries was again observed, and it was overcome by holding the supply in a box outside of the hatchery long enough to allow of the escape of the excess air, after which it passed into the hatchery and became suitable for use.

Early in February, Mr. Brown noted the effect of this surcharged water on brook trout hatched from Long Island eggs. The fry stood on their heads and some of them lay on their backs. Some would feed, but others would not, and some of them were dying. There was a good deal more air in the water in 1909 than there was in 1908.

## NOTES ON NEW YORK FISHES

## THE LAKE LAMPREY.

On July 19, 1909, Foreman Scriba wrote that there were a great many dead fish on Oneida Lake, chiefly ciscos but some whitefish, and almost all the fish had been killed by lampreys. On August 20th there were still a goodly number of dead fish along the lake and along the shore, but not so many as in July.

## GAR PIKE

A petition signed by thirty-three citizens of Whitehall and vicinity was forwarded to the Commissioner, requesting him to appoint some person to oversee the removal of the Gar pike, or bill fish, from the water of Lake Champlain, in the vicinity of Whitehall. This request was made because of the destruction of small fish by the Gar pike, which breeds near Whitehall, at the extreme southern end of the lake. According to the petitioners an immense spawning ground is located at Whitehall, and the pike feed entirely on fingerlings of bass, pike and pickerel.

## CARP.

The Sportsmen's Association of Chautauqua County has been much interested in the destruction of the carp in Chautauqua Lake, believing that its presence there is very injurious to the successful reproduction of other more valuable fish. The association has no hope of exterminating the carp, but believes that a great many of them could be removed every spring at slight expense to the State.

## FALL FISH.

On some parts of the Mohawk river the fall fish is called "white fish," although it is not closely related to the latter species. It seems to furnish some sport for the anglers in the vicinity of Amsterdam.

## SHAD.

On May 4th, Mr. Hollenbeck was sent to Rhinecliff to see what he could do about getting shad eggs from drift-nets. Foreman

Winchester had made arrangements with the fishermen there to let Hollenbeck go in their boat with them when lifting the nets. On May 10th, Mr. Winchester reported that the shad pond at Linlithgo was ready for use. The shad at Rhinecliff had not yet begun to spawn, but everything was in readiness for the work. Mr. Winchester arranged with two fishermen to take the eggs on their own account and receive for them \$10 per 100,000 eyed eggs. 455,000 eggs were taken at Rhinecliff between the 11th and 16th of May.

Operations were begun with Captain Pindars' seine, at Catskill, May 17th. On May 16th, Mr. Winchester had a few eggs of white perch and yellow perch.

On May 20th, Mr. Winchester had a total of 595,000 eggs from Rhinecliff and 100,000 from Catskill, which figures do not include eggs taken on the night of May 19th.

#### LANDLOCKED SALMON.

On March 12, 1909, Mr. Burke received 30,000 eggs from Grand Lake Stream, Me. Some of these eggs were frozen, the two top trays in the box being quite frosty and some of the eggs adhered to the cloth. This did not seem to affect the eggs seriously, however, as Mr. Burke furnished 28,000 fingerlings for planting in Lake George from this lot of eggs.

On June 16, 1909, Mr. Burke reported that the fingerlings in the hatchery were feeding well in water at 62 degrees. The average length of the fish was about  $1\frac{1}{2}$  inches. Some were  $1\frac{1}{4}$  inches and some  $1\frac{3}{4}$  inches.

On July 1st, the temperature of the water had risen to 72 degrees, and as it enters the hatchery with very little fall it was thought best to remove the fish to Lake George at once.

The landlocked salmon planted in Kora Lake in the preserves of Hon. Timothy L. Woodruff, Racquette Lake, N. Y., seem to have thrived according to his superintendent, Mr. E. S. Casselman. On August 8th, Mr. Casselman saw these salmon jumping all over the lake. He caught two with a small fly-hook, one of them  $5\frac{1}{2}$

inches long, and the other over  $6\frac{1}{2}$  inches. These fish were planted in the fall of 1908.

#### BROOK TROUT.

On December 9th, Mr. Milo F. Otis received 772,800 eyed eggs from the Cold Spring Harbor Station in good condition. The first picking was about 3,000.

Eyed eggs of this trout were obtained from the following commercial hatcheries:

American Fish Culture Co., Carolina, R. I.

A. R. Graham & Son, Berkeley, Mass.

H. F. Hurlbut, East Freetown, Mass.

Plymouth Rock Trout Co., Plymouth, Mass.

Charles A. Wolters, Weissport, Pa.

The following eggs were secured from brood fish at the stations:  
Cold Spring Harbor, 945,000.

Delaware, 75,000.

Pleasant Valley, 41,600.

The Adirondack station collected eggs from wild fish in waters adjacent to the hatchery, and eggs were secured by Foreman Burke, of the Old Forge station, officially styled the "Fulton Chain Hatchery."

Mr. Milo F. Otis counts 12,500 eggs to the quart in wild fish, taken in the vicinity of Upper Saranac.

One lot of eggs of this species purchased in Pennsylvania caused a good deal of anxiety at the Fulton Chain Hatchery during the process of development, but they furnished good healthy fry notwithstanding. The cause of this trouble probably lies in the fact that the summer of 1908 was unusually dry and the trout eggs were hatched in brook water instead of spring water, which was the usual supply at the hatchery in Pennsylvania.

On March 17, 1909, Foreman Davidson reported that the fry of this species were ready for distribution from the Pleasant Valley station.

On May 7th a shortage of about 170,000 brook trout needed to



fill applications at the Pleasant Valley station was announced by Mr. Davidson. This was due chiefly to losses of fry through gill inflammation.

Some yearlings in one of the old stone ponds at Caledonia, in 1909, had made remarkable growth; a few of them were nearly nine inches long. All of the brook trout appeared to be free of the gill louse which formerly caused so much trouble.

Mr. C. L. Capron, of Malone, N. Y., in August, 1906, received six fingerling brook trout which he placed in a small artificial pond in his show-window at Malone; the pond is six inches deep with an area of  $2\frac{1}{2} \times 4$  feet and is fed by pure mountain spring water. Within a year five of the trout were lost by jumping out of the pond; after this a screen was placed over it and the remaining trout lived until February of 1909, when it died. At death it weighed one pound, five ounces. About two weeks before it died Mr. Capron noted a large number of eggs on the bottom of the pond and a week later there was another deposit of eggs; that same forenoon the trout died. The fish was three inches long when received and thirteen inches at death.

Mr. Spencer Aldrich, on August 16th, forwarded some objects taken from the stomach of a brook trout weighing about one-fourth pound, and requested that they be identified. The objects seemed to be the partly petrified crystalline lenses of some fish which was evidently eaten by the trout.

In receiving eyed eggs of brook trout from various sources, Mr. R. R. Brown, of Bemus Point, where the water supply is from an artesian well, finds that eggs packed in moss or sawdust arrive in the best shape, while eggs packed in ice are very cold and have to be placed in the trough very carefully in order to avoid loss. On August 5th, Mr. Brown measured a brook trout of the year 1909, and found it to be  $4\frac{1}{2}$  inches long.

Foreman Burke has had about the same results from all the various eggs received from commercial hatcheries; one of the essentials to success is to ship the eggs before they are too far advanced. He prefers to have the eggs kept very cold but that

is because the supply at Fulton Chain Hatchery is lake water, which drops to a very low temperature in winter.

The chin tumor of the brook trout was unknown at the Pleasant Valley station until 1908, when it broke out with considerable violence and spread rapidly from one pond to another. The source of contagion seemed to be located in the Big Spring Pond. In 1909, this contagion was more observed in brown trout and caused the removal and destruction of all the affected trout and the liberation of the healthy fish.

It is noteworthy that this disease has appeared in many remote localities and in some cases has disappeared without apparent reason. The transfer of fish from plank or cement ponds to earth or gravel bottoms has, in some cases, brought relief. Occasional victims of this disease have been noticed in various hatching establishments, in which no evidence of tumor is now present.

#### LAKE TROUT.

The work of collecting eggs of lake trout in Canada was assigned to W. D. Marks, of Old Forge. A permit was obtained through the courtesy of Mr. E. Tinsley, Superintendent, Game and Fisheries of Ontario, for taking trout in the open season. Mr. Marks operated in Owen Sound and the work continued until the end of October, 1909. The cost of the expedition was a little less than \$400. The number of cases of eggs was twenty-nine, reported to contain 630 quarts. These cases were sent to Caledonia and were there reported in very bad condition, as the temperature in the boxes was 67 degrees on account of the absence of ice. The mortality in the eggs was very large, so that probably not more than 30 per cent will develop healthy fry.

An attempt was made to secure eggs at Stony Island in Lake Ontario. Permits were issued for several fishermen to take lake trout for the purpose of supplying eggs for the use of the State. Owing to bad weather the season proved a failure.

The number of eggs obtained in the Adirondack lakes was very small — much smaller than usual, and in Keuka Lake Mr. David-

son was unable to obtain any eggs since he did not discover the spawning ground of the lake trout until the spawning season was ended.

The following notes on lake trout are from an article by Capt. R. Smith in Report of Illinois Fish Commission, 1906-1908, page 25:

"There are two distinct kinds of lake trout, the Mackinaw or Reef and the Deep Water trout. The Mackinaw is a shoal water fish, and has its feeding grounds in from six to thirty fathoms of water. Twenty-five years ago they were very numerous in the north half of Lake Michigan where their main breeding grounds are, but have been decreasing gradually from year to year. They grow to a large size, have large heads and spawn in honeycomb rock in from six to twenty-five fathoms of water, feed on all other fish and have a decided preference for whitefish. The Deep Water trout is mostly found in the south half of Lake Michigan, in from twenty-five to sixty fathoms of water. It is smaller than the Mackinaw trout, its average weight being about three pounds. Years ago when it was feeding solely on whitefish individuals weighing forty and even sixty pounds each were not uncommon.

Both the Mackinaw and Deep Water trout spawn from about the 20th of October until early December, but the Deep Water trout instead of depositing its eggs on honeycomb rocks like the Mackinaw goes far out in the lake in from forty-five to sixty fathoms of water and deposits its eggs on clay bottom. Rough weather and storms never drive these fish from their spawning ground. The females have about 8,000 eggs each."

In the Fulton Chain of lakes Mr. William H. Burke set two pound nets in the month of October. On October 29th he had taken a few lake trout eggs. On November 5th Mr. Burke had obtained about five quarts of eggs from fish caught in the pound nets set for whitefish.

Early in December, 1909, Mr. Davidson located a trout spawning bed about six miles from Penn Yan where there were plenty of fish on November 30th, but most of them spent. Of the twenty-

nine fish caught eleven were spent females. The men took up two gill nets on that bed which had been set by illegal fishermen. These nets had seventeen trout in them. One net was about twelve feet deep. The only way to capture these fish is by means of gill nets.

On December 2, 1909, about six quarts of eggs had been taken from fish in Keuka Lake. The fish were caught in gill nets.

Mr. W. D. Marks, writing from Southampton, Ont., October 13, 1909, stated that he then had five fishing tugs and four sailboats fishing for trout; he had placed men on each of these vessels to take eggs. Only one of the men was experienced in egg-taking. A storm lasting three days interfered greatly with the work.

The number of eggs to the quart, according to Mr. Milo F. Otis, varies from 6,400 to 7,200, depending upon the size of the fish, the larger fish yielding the larger eggs.

On October 25, 1909, Foreman Redband started for Henderson Harbor to begin taking eggs there. He was at Stony Island early in November and stated that the fish were just beginning to spawn and if the weather was fine he expected to take a good many eggs.

Foreman Otis, writing about lake trout fishing in Lakes Placid and Big Clear, states that one difficulty with lake trout is that they cannot be held in the nets until ripe. The trout will harden after a few days and will not yield any eggs. Some lake trout were taken out of nets when not quite ready to spawn and were placed in the rearing pond at the hatchery. Eggs were obtained from some of these fish, but a number of the larger ones hardened and furnished no eggs.

In April, 1909, there were six very beautiful Albino lake trout, then three years old, at the Pleasant Valley station. They were reared from eggs collected in Lake Michigan.

Foreman Redband has about 200 Albinos of this species in one of the races at Caledonia. They are now about one and one-half years old. Some of them were exhibited at the State Fair at Syracuse.

Mr. Charles F. Tuttle, of Loon Lake, N. Y., on July 14, 1909, advised the Commission that the lake trout planted in Loon Lake

have produced no fishing. According to his letter, no one ever catches a lake trout in that lake. There is a very strong desire to introduce black bass in Loon Lake, but under the present law this cannot be done except under the direction of the Commissioner, who is unwilling to place bass in the Adirondack region with the risk of its spread into trout waters.

#### BROWN TROUT.

Early in November, 1909, the water was so low in the creek at the Caledonia station that it was very difficult to move the brown trout into the ponds for stripping purposes. The water was also unusually warm so that it was necessary to wait for a raise of water or for colder weather.

On September 3, 1909, the brown trout at Caledonia were beginning to make excavations in the pond bottom, as they always do about a month or so before the spawning season begins.

Mr. G. H. Vail, of Malone, on August 10, 1909, reported that this trout was planted in Lake Titus, near Malone, about ten years ago. Recently two of these fish were found dead, one weighing eight pounds and another weighing eleven. Three or four years ago two other specimens were found at the top of the water almost dead and were captured. Each of them weighed a little over nine pounds, and both were apparently in good condition.

It has been found very difficult to capture this trout by angling. Occasionally one is taken with a fly at night only.

#### RAINBOW TROUT.

On March 17, 1909, the rainbow trout at the Pleasant Valley station which had been attacked with inflammation of the gills were improving after treatment with salt.

On September 8, 1909, the stock of fingerling rainbows at the Caledonia station had been reduced to about 13,000. The trout spawned later than usual in 1909 and the distribution, as the result, extended later.

Mr. John N. Ross, secretary, Owasco Lake Anglers' Association, Auburn, N. Y., under date of July 19, 1909, stated that some little rainbows received a few days earlier were accustoming themselves to their new surroundings and were feeding busily on insects at the surface of the water. He believes that the smaller fish are more hardy than the larger ones, which often die in great numbers if shipped in the warm months.

Mr. Charles L. Paige, of Shasta, Cal., has brook trout and rainbow trout in open outdoor pools and ponds. He finds that when the temperature of the water goes below 48 degrees Fahr. the rainbows hide at the bottom of the pool and refuse food. In fact, they remain invisible as long as the water remains below 48 Fahr. The brook fingerlings apparently stand colder water but most of them disappear at the bottom of the pool when the water is at 48 degrees, only the larger and stronger of them showing themselves. As near as he can learn, the fish bury themselves in the silt and sand or in the crevices in the stone walls of the pool. As soon as the temperature of the water rises to 50 or above, the little fellows are out, lively and hungry.

Rainbow trout planted in a brook tributary to Owasco Lake have thrived, according to Mr. John N. Ross, of Auburn. Mr. Ross was fishing at the mouth of this brook shortly after the season opened and caught one trout weighing  $2\frac{1}{2}$  pounds, one 2 pounds and two  $1\frac{1}{2}$  pounds each. He learned that probably one hundred were taken from the same brook. In July the trout had left the mouth of the brook, probably seeking the deep water of the lake.

#### BLACK SPOTTED TROUT.

On August 21, 1909, Mr. Otis received 48,531 eggs of this trout from the U. S. Bureau of Fisheries, Yellowstone Park. On account of rough handling, and the warm weather, 4,000 dead eggs were picked off at the first picking. As a result of the hatching 32,265 fingerlings were planted in Little Green Pond on December 1.

## STEEL-HEAD TROUT.

On April 26th, a box of fish taken in Keuka Lake was received from Foreman Davidson, of the Pleasant Valley station. Among these was a steel-head, weighing about two pounds. The box also contained a chain pickerel, a strawberry bass and a yellow perch.

## WHITE FISH.

In May, 1909, Mr. William D. Ferree reported that quite a number of white fish have been brought ashore by the fishermen netting in Keuka Lake.

On December 7, 1909, while I was in the Oneida Hatchery, 25 quarts of eggs arrived in a packing case from Canandaigua Lake. They were in excellent condition, and were transferred, first to a tub, and then to Chase jars — three-quarts to a jar. These eggs averaged about 42,000 to the quart. Up to that date 71 quarts had been received from Canandaigua Lake.

At this time there was no considerable run of white fish in the lake though all the nets were taking a few fish. The weather was too warm for white fish spawning.

The first white fish eggs were taken in Canandaigua Lake November 27th, and further collections were made November 30th, December 4th and 7th.

In the report of the Illinois Fish Commission, 1906-1908, page 25, Capt. R. Smith is quoted as follows with regard to the spawning habits of whitefish in Lake Michigan:

“The average size female whitefish has about 28,000 eggs. A fish weighing 13 pounds has 130,000 eggs. Females weighing 3½ pounds have about 36,000 eggs each. He mentions a fish culturist who inclosed a spawning reef with netting and placed therein 12 whitefish of each sex, allowing them to spawn in the natural way. Only 135 young fish were observed from this experiment.

The whitefish spawn in the most stormy period of the season on Boulder Rock, commonly called Round-Heads, and in very shoal water in from two to ten fathoms. They gather around the edges of these reefs on sandy bottom from about the 10th of October,

and from about the 15th to the 25th of November they will rush on the rocks all at once. If the weather is fair they will deposit their eggs, which takes from three to four weeks, but if a sudden and heavy storm sets in, which happens very often, these fish will leave at once, and will not return until another year."

On October 29, 1909, Mr. William H. Burke had taken about 400 whitefish in his pound nets, but they were not yet ready to spawn. The average weight of the fish was about three pounds. On November 5th Mr. Burke wrote that the whitefish had just commenced spawning. On November 8th Mr. Burke had taken 5,000,000 eggs, and nearly all of them at the foot of Fourth Lake, where he had two pound nets set. He had no success with the trap nets although they caught a good many fish which failed to furnish eggs except in small numbers. At the close of the season, November 17th, Mr. Burke had taken 185 quarts of eggs averaging 42,000 to the quart. This supply was sufficient to fill his requirements and he had 24 quarts for shipment to Caledonia. He had also taken enough frost fish eggs to fill the jars at his station. The whitefish eggs were delivered to Mr. Redband on November 25th.

On December 6th Mr. Henry Davidson forwarded to the office a whitefish caught in Keuka Lake. Upon examination this proved to be the common whitefish, *Coregonus clupeiformis*.

Fishing in Keuka Lake was a failure as Mr. Davidson was unable to find the spawning grounds of the whitefish. He fished the grounds in all places where fish were speared in large numbers years ago, but found no fish. The old fishermen think they have left that part of the lake. Lake trout also have gone and have moved farther up the lake. This is probably due to extensive gill net fishing every fall on the spawning beds.

In Keuka Lake a large water plant which grows thickly is said by old fishermen to furnish spawning grounds for the whitefish. This is very different from Mr. Davidson's experience with whitefish in Adirondack lakes where the whitefish seek the cleanest bottom they can find for spawning purposes. The trap nets did not



catch whitefish but took large numbers of pickerel. This would show that the whitefish were absent.

The fishing season at Three Mile Bay was a very poor one on account of stormy weather. Few whitefish eggs were collected and the attempt to take lake trout eggs failed entirely as a big blow came on and the fishermen lost most of their nets and gave up the attempt.

Up to November 9th, the prospects for taking whitefish eggs in Lake Placid were very poor; thieves took two gill nets which were used to secure male fish from Mirror Lake at Placid; they also stole quite a number of fish from the pound net. In Big and Little Clear the fish were practically through spawning November 9th. Mr. Otis had more nets in the lakes in 1909 than ever before. They were set in the same places as in previous years, but the season was an unusually poor one almost to the very close when a sudden spurt of fish brought the total of eggs above 5,000,000. Mr. Otis counts 42,000 of these eggs to the quart.

On December 1, 1909, Mr. Scriba reported that his men were getting a few eggs in Canandaigua Lake, but that most of the fish were unripe. They kept the whitefish in the nets only about twenty-four hours and if they did not get into spawning condition by that time they were liberated. Having fourteen trap nets and two pound nets fishing, it was easy to catch the fish again after liberation.

On December 10th Mr. Scriba went to Hemlock Lake to fish for whitefish, but he was too late to find spawning fish. On December 12th the ice was giving the men in Canandaigua Lake a great deal of trouble and wind prevented them from visiting all the nets. The nets were taking a lot of male fish, but very few females.

Whitefish eggs were shipped from Canandaigua Lake on November 29th, December 1st, 6th, 10th, 11th and 18th, a total of 3,528,000; from Saranac Inn eggs were forwarded November 12th, 14th and 17th, 1908, a total of 10,395,000. These are the eggs that were described after my visit early in January, 1909.

Eggs shipped from the Adirondack hatchery to the Oneida station showed the results of transportation injuries early in January, 1909. Perhaps they were shipped before they had been sufficiently hardened. Foreman Scriba likes to have the eggs nicely hardened or else shipped in the milt; he finds that it takes forty-eight hours to harden up the eggs sufficiently for transportation.

The difficulty in crating whitefish in Canandaigua Lake seems to be that the fish plug, and hundreds of them yield nothing at all. According to Mr. Scriba it made no difference whether the crates were on the bottom or raised from the bottom, the fish plugged just the same in either case. This trouble seems to be caused by storms. Whitefish cannot be held longer than two days even in nets. The best way is to use plenty of nets, let the fish go, if not ripe, and catch them over again. In the crate the whitefish were not only plugged but they were swollen, and the eggs when pressed out came in bunches and could not be used.

In Canandaigua Lake trap nets answer for whitefish better than pound nets, but in waters adjacent to the Adirondack hatchery and in Keuka Lake trap nets are unsuccessful while pound nets answer better.

In Canandaigua Lake Mr. Scriba's men found just as many fish at the head of the lake and along the east shore as there are at the south end. The fish were all around the shore. For the Canandaigua Lake fishing Mr. Scriba would use 10-foot trap nets with leaders 40 rods long, also 8-foot trap nets with leaders of the same length. He would also use one good pound net.

On March 12th the whitefish in the Adirondack hatchery were just beginning to show signs of hatching. On April 15th the fish were coming out nicely, and Mr. Otis planned to place a million and a half in Lake Placid, 500,000 in Mirror Lake and 760,000 each in Big Clear, Little Clear and Hoel Pond, besides filling applications for 1,075,000 sent from the office.

In 1909 it was determined by Foreman Scriba that the whitefish in Canandaigua Lake cannot be successfully kept in crates, and the plan was definitely abandoned. He proposed to use so many nets,

both traps and pounds, as to make the capture of the fish practically certain.

In fishing the various lakes containing whitefish and lake trout it is always desirable to have protectors on the grounds to prevent the theft of fish and the destruction of nets by poachers.

#### FROST FISH.

Mr. William H. Burke made the following plants of frost fish fry:

April 7th, Third Lake .....	200,000
April 7th, Fourth Lake .....	200,000
April 17th and 24th, First Lake .....	615,000
April 22d and 23d, Big Moose .....	500,000
April 23d, Darts' Lake .....	200,000
<hr/>	
Making a total of.....	1,715,000
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#### LAKE HERRING.

The work at Dunkirk, in the fall of 1909, was placed in charge of Foreman Redband. The season was a poor one yielding only forty-nine quarts of eggs. Storms interrupted the work almost continually, a gale of wind blowing every day for a week. The fishermen could not go out for a period of ten days.

#### CISCO.

Eggs were obtained from the common cisco of Oneida Lake by Foreman Scriba in November. The first were taken November 14th and additional collections November 15th, 19th and 24th. A storm broke up the work at the height of the season and lasted five days, after which no more cisco were seen. The number taken was 6,695,000, being 51½ quarts, measuring 130,000 eggs to the quart. Thirteen eggs measure a lineal inch. The eggs were pale pink in color resembling those of wild brook trout in this respect.

#### TULLIBEE.

Foreman Scriba was told by some of the protectors, who have taken up nets in Oneida Lake containing tullibee, that if any of

the fish were scaled in the least they would die. Also if eggs are taken from the tullibee it is useless to return it to the water because the fish will not live.

#### SMELT.

The period of incubation of the eggs at Cold Spring Harbor in the early spring of 1909 was from twenty-five to twenty-seven days. The season was wonderfully successful, the output of fry having been 226,000,000.

#### MASKALONGE.

On April 30, 1909, Mr. R. R. Brown, in charge of the hatchery at Bemus Point, reported that just when the eggs were becoming plentiful a snow fall of eight to ten inches, turning into rain, suddenly raised the water in the lake so high that it went over the top of the nets and interfered greatly with the catch of spawning fish. On May 28th Mr. Brown lost a large number of maskalonge fry which he thinks had been kept in the jars too long after the eggs were hatched.

The eggs of this fish, with the exception of three or four jars, in the Chautauqua hatchery, all hatched out in three or four days. It was found impossible to carry the fry in the boxes. It is probable that they were kept too long before the transfer to the boxes.

On May 30th the fry began to die in the morning. Mr. Brown stated that they showed no preliminary symptoms but died suddenly. He noticed a bad smell to the water from Chautauqua Lake, but is not certain whether this caused the death of the fry.

On May 17th Mr. Brown observed that the brook trout in the cement ponds at the hatchery were dying from no apparent cause except that some oil got into the water from the engine. The mortality among the trout ceased as soon as the use of the lake water was abandoned.

#### TROUT PERCH.

On March 19, 1909, Mr. C. L. Klages sent from Walloomsac, N. Y., two specimens of this little fish. He wrote that there are a good many of them in the Walloomsac river. By some persons the fish was mistaken for young trout and it is not to be wondered

at because the trout perch has a little adipose fin and its markings are not unlike those of some kinds of trout.

#### YELLOW PERCH.

Early in April, 1909, Foreman Davidson caught six yellow perch, each about twelve inches long, in Lake Salubria.

On October 16th the perch of fingerling size had begun ascending Frederick Creek in considerable numbers.

#### WHITE BASS.

On May 10, 1909, Mr. William D. Ferree, Game Protector, Keuka, N. Y., sent a small example preserved in formalin. It was taken in the canal at Montezuma. Large numbers of this size can be caught in the winter, when netting for black bass to be placed in Owasco Lake. White bass weighing three pounds are often obtained in Keuka Lake. Mr. Ferree states that the white bass is a fine food fish and is worthy of propagation by this Commission.

#### WHITE PERCH.

The Commission obtained from the U. S. Bureau of Fisheries about 12,000,000 of eggs of this fish in the spring of 1909. The eggs were collected at Havre de Grace, Md. The object of the Commission is to introduce the white perch into large ponds on Long Island and other ponds and lakes suitable for the purpose. The white perch cannot be transported beyond the sac stage because of its cannibalistic tendencies which the U. S. Bureau of Fisheries find to be the strongest of almost any species handled.

Some of the fry resulting from these eggs were sent to Rudicks Pond, in Sullivan county; but most of the output was placed in Long Island waters.

The Commission is indebted to the U. S. Bureau of Fisheries for a practical article on the propagation of the white perch based upon experience at its station. The paper is by Mr. John W. Titcomb, at that time chief of the Division of Fish Culture.

The number of eggs received from the U. S. Bureau of Fisheries

was 12,300,000, from which about 6,000,000 of fry were obtained. The fry were planted in public waters in the vicinity of Cold Spring Harbor and Riverhead.

The eggs hatched in from six to ten days in water at 48 degrees Fahr.

On April 22d Foreman Walters had one assistant at Havre de Grace, Md., to receive eggs of this fish from the U. S. Bureau of Fisheries. The white perch spawns at Havre de Grace in large numbers, but it is not always easy to collect good eggs.

#### PIKE PERCH.

On April 26th Foreman Scriba wrote that he had finished taking pike perch eggs at Constantia. He had 754 quarts at the hatchery and had sent ninety quarts to the Caledonia hatchery. The total number of eggs taken was 111,020,000. He caught at one haul of the bag net in Scriba Creek over 10,000 fish. They were the largest run of fish he had ever seen.

Pike perch were planted in Chautauqua Lake annually beginning in 1903. The first application was for 500,000 fry and was delivered from Caledonia May 12, 1903. There were two applications in 1904 calling for 750,000 fry. In 1905, 500,000 fry were planted on the applications of W. H. Knapp and W. Van Wert. In 1906, 1,000,000 were introduced on applications from the same two persons, and in 1907 these applicants received 200,000 more. In 1908 there were three applications aggregating 2,500,000. The total plant of pike perch up to 1908 was 5,450,000. In 1907 Mr. R. R. Brown took one pike perch in a pound net. Two were taken in a similar net in 1908, the larger one weighing between four and five pounds.

#### BLUE PIKE.

R. R. Brown obtained twenty-four quarts of eggs of the lot taken at Dunkirk in May; they were supplied with lake water for a short time but with artesian water most of the time. In the artesian water they did not thrive so well as in the lake water.

On May 15, 1909, Mr. R. R. Brown had four men taking eggs at

Dunkirk. The fishermen were not using very much small mesh netting; he carried twenty-four quarts of eggs back to the hatchery with him. The eggs could not be hatched in the well water because the excess of air carried them out of the jars.

On May 25th Mr. R. R. Brown, of Bemus Point, stated that the blue pike were dying in the hatchery from some unknown cause. It became necessary to plant them early in Lake Erie at Dunkirk.

#### CALICO BASS.

During the week ending November 6, 1909, Foreman Winchester collected 730 calico bass which were taken to the Linlithgo Station. Of these, 200 were shipped to the director of the New York Aquarium to be planted in one of the lakes in Prospect Park, Brooklyn. In this way a large number of stock fish has been placed from which supplies of young are expected for future distribution.

#### BLACK BASS.

On May 6th Foreman Scriba began catching black bass in Oneida Lake.

On July 23 Foreman Scriba had several thousand small mouthed bass, running from  $1\frac{1}{4}$  inches to 2 inches in length, in the ponds at Constantia. The fish were doing very well; scarcely any of them dying, although the water at the time was very warm.

Two nests of black bass were taken from one of the ponds of the Oneida Hatchery on July 2d and furnished 15,000 fry. This date is about twenty days after the date fixed in the law for the opening of the fishing season for bass. Mr. G. Dexter, of Utica, wrote to the office to the effect that two bass taken at Lewis Point on the 28th of July were full of spawn.

On August 16, 1909, Mr. Arthur C. Ferguson, Game Protector, writing about West Sand Lake and vicinity, said that in 1907 and 1908 the large mouthed and small mouthed black bass bred in unusually large numbers. Apparently the number of fish has become too great for the natural food supply.

The brood stock of bass, at the Linlithgo Station, was fed prin-

cipally upon minnows and suckers taken in the Hudson River and Roeliff-Jansen Kill. An effort was made to obtain salt killifish from the Long Island Station to supplement these sources of food.

#### BLACK BASS PARASITES.

In the summer of 1909 Judge Joseph I. Green, of Long Lake, sent to the office for examination a piece of "grubby" bass, caught in the vicinity of Long Lake. The parasites, only a few of which were found on the fin of the fish, were represented by little black specks caused by an encysted worm. In appearance this corresponds very closely with the diplostomus disease described by Dr. Hofer on page 138 of his Hand-book of Fish Diseases, published in 1904. The encysted worm occupies the skin of certain fishes during a portion of its development stages. If the affected fish should be eaten by a water-bird the cyst would be transformed into a full-fledged flat-worm.

Dr. R. S. Ware, of Hague, N. Y., advised the Commission in August, 1909, that the black bass caught that season in Lake George near Hague were very frequently infested with a worm of the *Taenia* type. This is not an uncommon occurrence and it is difficult to advise what to do to prevent this state of affairs, as the final host of the tape worm, affecting the black bass, is probably some species of water bird which cannot be kept off the lake.

#### BASS IN TROUT WATERS.

Many requests have been received from people in different parts of the State for black bass to deposit in waters which the Commission has stocked with trout. This is especially the case in the Adirondacks. A numerous signed petition was received in August, 1909, from people owning property around Star Lake, St. Lawrence county, to introduce the small mouthed black bass in that body of water, notwithstanding the fact that trout had been sent there for many years. As the law forbids the planting of black bass in trout waters, the petitioners changed their request and rainbow trout will be planted instead of bass.



The question of the introduction of black bass into certain lakes in the Adirondack region has been brought to the attention of the Commissioner from time to time. Upper Saranac Lake, in Franklin county, is one of the lakes for which requests have been received to furnish black bass. After having considered the matter most carefully and after consultation with the foreman of the Adirondack Hatchery, Mr. Otis, and his predecessor, Mr. Winchester, both of whom reported that no other trout except lake trout are caught in the Upper Saranac, but that the lake contained large numbers of perch and pickerel and some bass, he gave his consent to the introduction of bass in accordance with section 114 of the Forest, Fish and Game Law of 1909.

There is a good deal of dissatisfaction with the angling conditions in certain lakes of the Adirondacks. Judge Devendorf, for instance, wrote about the state of affairs at Fourth Lake of the Fulton Chain as follows:

"We have absolutely no fishing in these lakes during the vacation months. It is true there are a few speckled trout caught about the inlets early in the season and some salmon trout. That fishing is all over long before 90 per cent. of the campers, cottage owners and boarders come to the lakes, and from that time on there is no fishing whatever excepting for small mouthed black bass, which are extremely difficult to catch and do not provide for the average individual any fishing whatever. I am firmly of the opinion that these lakes ought to be stocked by the State with some kind of fish that would be desirable for the many who visit there each year. There are hundreds of thousands of dollars invested along these lakes in hotels, boarding-houses, camps, cottages and their appurtenances and there is plenty of good water. All we lack is the fish. \* \* \* Considering the insignificant number of speckled trout inhabiting these waters and the few white fish there, it seems to me that they ought not to be seriously taken into consideration in determining the question as to with what fish these lakes should be stocked."

## TOM COD.

On December 22d Foreman Walters obtained forty-five quarts of tom cod eggs at Good Ground, L. I. These eggs are about one-fifteenth of an inch in diameter and count about 6,000 to the fluid ounce. At latest reports Mr. Walters had sixty millions of the eggs, which were carried across the island to the Cold Spring Harbor hatchery.

## WINTER FLAT FISH.

In 1909 the first flat fish eggs were obtained by Foreman Charles H. Walters on March 9th. The hatching period of these eggs was about seventeen days.

Respectfully submitted,

TARLETON H. BEAN,

*State Fish Culturist.*

ALBANY, *December 27, 1909.*

## UNITED STATES COMMISSION PLANT.

FISH PLACED IN NEW YORK STATE WATERS BY THE GOVERNMENT  
DURING 1909.

BROOK TROUT.		Fry. Fingerlings.	
Waters Stocked.			
Tuscarora Creek.....	Addison.....	20,000	.....
French Creek.....	Albany.....	8,000	.....
Glen Lake.....	Albany.....	20,000	.....
Carr Brook.....	Apulia.....	8,000	.....
Cold Brook.....	Apulia.....	8,000	.....
Conklin Brook.....	Apulia.....	8,000	.....
Gallinger Brook.....	Apulia.....	8,000	.....
Gleason Brook.....	Apulia.....	8,000	.....
Grady Brook.....	Apulia.....	8,000	.....
Hodges Brook.....	Apulia.....	8,000	.....
Johnson Brook.....	Apulia.....	8,000	.....
Keeler Brook.....	Apulia.....	8,000	.....
Lee Brook.....	Apulia.....	8,000	.....
Oshorn Brook.....	Apulia.....	8,000	.....
Vincent Brook.....	Apulia.....	8,000	.....
Cold Spring Brook.....	Auburn.....	10,000	.....
North Brook.....	Auburn.....	10,000	.....
Sennet Brook.....	Auburn.....	10,000	.....
New York State Forest, Fish and Game Commission....	Bath.....	200,000	.....
Wiscoy Creek.....	Bliss.....	15,000	.....
Christy Brook.....	Brisbon.....	.....	800
Wyndon Brook.....	Brisbon.....	.....	800
Colters Brook.....	Cambridge.....	10,000	2,000
Crystal Lake Brook.....	Cambridge.....	10,000	.....
Duel Hollow Brook.....	Cambridge.....	8,000	2,000
Lowery Brook.....	Cambridge.....	8,000	.....
Owl Kill Creek.....	Cambridge.....	12,000	.....
Robertson Brook.....	Cambridge.....	.....	2,000
Spring Brook.....	Cambridge.....	8,000	.....
Catamount Pond.....	Childwold.....	20,000	.....
Lake Massawepie.....	Childwold.....	20,000	.....
Otselic Creek.....	Cincinnatus.....	.....	1,500
Farrington Creek.....	Constantia.....	8,000	.....
Kibbie Creek.....	Constantia.....	10,000	.....
Scriba Creek.....	Constantia.....	12,000	.....
Elk Creek.....	Delhi.....	.....	800
Platners Brook.....	Delhi.....	.....	800
Virgil Creek.....	Dryden.....	.....	1,000
Geneganslet Creek.....	Greene.....	.....	1,200
Wheeler Brook.....	Greene.....	.....	700
Carpenter Brook.....	Halfway.....	10,000	.....

## BROOK TROUT—(Continued).

Waters Stocked.		Fry.	Fingerlings.
Bog Meadow Brook.....	Highland Falls.....	.....	800
Queensboro Creek.....	Highland Falls.....	.....	1,000
Pelham Creek.....	Hunter.....	18,000	.....
Doodletown Creek.....	Iona Island.....	.....	700
Trout Brook.....	Lake View.....	.....	500
Trout Lake.....	Lake View.....	.....	700
Spring Brook.....	Liberty.....	.....	800
Yama-No-Uchi Lakes.....	Napanoch.....	.....	500
Cayuga Inlet, west branch....	Newfield.....	10,000	.....
Shaker Brook.....	New Lebanon.....	10,000	.....
Wyomoroek Creek.....	New Lebanon.....	15,000	.....
Charley Lake.....	Northville.....	.....	1,000
Cowassalon Creek.....	Oneida.....	10,000	.....
Oneida Creek.....	".....	20,000	.....
Otego Creek and tributaries...	Oneonta.....	.....	6,500
Ouleout Creek.....	Otego.....	.....	3,500
Purgatory Creek.....	Otter Lake.....	8,000	.....
Owego Creek, west branch....	Owego.....	.....	1,500
Croton River.....	Patterson.....	.....	1,800
Quaker Brook.....	".....	.....	800
Hatch Pond Brook.....	Port Henry.....	8,000	.....
Lindsey Brook.....	".....	10,000	.....
Marsh Bird Brook.....	".....	8,000	.....
Schroon River.....	".....	36,000	.....
West Mill Brook.....	".....	10,000	.....
Beaver Brook.....	Raquette Lake.....	8,000	.....
Loon Brook.....	Richfield Springs.....	8,000	.....
Tunnictiff Creek.....	".....	8,000	.....
Mohawk River, west branch..	Rome.....	10,000	.....
Holden Brook.....	Solon.....	.....	500
Millrim Brook.....	".....	.....	500
Frey's Pond.....	Stittville.....	5,000	.....
East Brook.....	St. Regis Falls.....	10,000	.....
Judd Brook.....	Syracuse.....	8,000	.....
Montfredy Creek.....	".....	10,000	.....
Big Brook.....	Thurman.....	8,000	.....
Harrington Brook.....	".....	8,000	.....
Millington Brook.....	".....	8,000	.....
Cemetery Brook.....	Watertown.....	15,000	.....
Mill Creek.....	".....	10,000	.....
Oriskany Creek, east branch..	Waterville.....	8,000	.....
Oriskany Creek, south branch.	".....	8,000	.....
Cedar Creek.....	West Winfield.....	8,000	.....
Morgan Brook.....	".....	8,000	.....
Palmer Brook.....	".....	8,000	.....
Spring Brook.....	".....	5,000	.....
Unadilla Creek.....	".....	10,000	.....
Nanticoke Creek, west branch.	Whitney Point.....	.....	3,500
Salmon River.....	Williamstown.....	40,000	.....

## LAKE TROUT.

Waters Stocked.		Fry.	Fingerlings.
Owasco Lake.....	Auburn.....	30,000	.....
Charity Shoals.....	Lake Ontario.....	400,000	.....
Dutch Point.....	Lake Ontario.....	200,000	.....
Fox Island.....	Lake Ontario.....	1,100,000	.....
Fuller Bay.....	Lake Ontario.....	50,000	.....
Grenadier Island.....	Lake Ontario.....	1,000,000	.....
Kelleys Island.....	Lake Erie.....	343,000	.....
Long Lake West.....	Catlin Lake.....	30,000	.....
Oswegatchie.....	Star Lake.....	30,000	.....
Point Peninsula.....	Lake Ontario.....	300,000	.....

## RAINBOW TROUT.

Windham Creek.....	Hunter.....	1,500	.....
Esopus Creek.....	Mt. Pleasant.....	3,000	.....
Orange Mountain Pond.....	".....		500

## BASS, SMALL MOUTH, BLACK.

Thompson's Lake.....	Altamont.....	6,000	250
Godfrey Pond.....	Batavia.....		71
Tonawanda Creek.....	".....		71
Crystal Lake.....	Cambridge.....		1,200
Lake Lauderdale.....	".....		950
Schoharie River.....	Central Bridge.....	6,000	375
Glen Ivy Lake.....	Cold Spring.....		200
Rockland Lake.....	Congers.....		400
Cuba Lake.....	Cuba.....		250
Lake Lauderdale.....	Eagle Bridge.....	4,200	.....
Schoolhouse Pond.....	".....	4,200	.....
Chemung River.....	Elmira.....		250
Caroga Lake.....	Fonda.....		250
Glen Lake.....	Fort Edward.....	6,000	.....
Trout Lake.....	".....	6,000	.....
Glen Lake.....	Glens Falls.....		300
Esopus Creek.....	Kingston.....		200
Rondout River.....	".....		200
Clove Spring Pond.....	La Grange.....		150
Wall Kill River.....	Middletown.....		200
Indian Pond.....	Millerton.....		200
Snoop Kill.....	New Paltz.....		150
Susquehanna River.....	Oneonta.....	6,000	.....
Argusville Pond.....	Sharon Springs.....		250
Wall Kill River.....	Walden.....	8,400	.....
Brooks' Pond.....	West Point.....	8,500	.....

## BASS, LARGE MOUTH, BLACK.

Canisteo River.....	Addison.....		245
Labrador Lake.....	Apulia.....		140
Crystal Lake.....	Arcade.....		300

## BASS, LARGE MOUTH, BLACK—(Continued).

Waters Stocked.		Fry.	Fingerlings.
Tonawanda Creek.....	Attica.....	.....	735
Lake Desolation.....	Ballston Springs.....	.....	175
Niagara River.....	Black Rock.....	.....	210
Pleasant Lake.....	Carthage.....	.....	140
Rockland Lake.....	Congers.....	.....	105
Copake Lake.....	Craryville.....	.....	105
Hudson Lake.....	East Worcester.....	.....	105
Chenango River, east branch...	Hubbardsville.....	.....	70
Osgood Lake.....	Lake Clear.....	.....	300
Lake Liberty.....	Liberty.....	.....	175
Barbar Creek.....	Little York.....	.....	75
Little York Lake.....	".....	.....	35
Oak Orchard Creek.....	Medina.....	.....	650
Arnold Lake.....	Milford.....	.....	140
Genesee River.....	Mt. Morris.....	.....	100
Susquehanna River.....	Portlandville.....	.....	175
Lake Marinus.....	Presho.....	.....	75
Ramapo Lake.....	Ramapo.....	.....	140
Schroon Lake.....	Riverside.....	.....	450
Silver Lake.....	Silver Springs.....	.....	75
Tuscarora River.....	Wilson.....	.....	35
Sinclair Pond.....	West Point.....	.....	75

## SALMON, CHINOOK.

Otsego Lake.....	Cooperstown.....	.....	1,000
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## BASS, ROCK.

Jagerman Pond.....	Long Island City...	.....	100
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## BASS, STRAWBERRY.

Dead Pond.....	Cambridge.....	.....	150
Second Pond.....	".....	.....	250
Waneta Lake.....	Dundee.....	.....	150
Talcott Pond.....	Middletown.....	.....	100
Wall Kill River.....	".....	.....	200

## PERCH, PIKE.

Tonawanda Creek.....	Batavia.....	800,000	.....
Eagle Lake.....	Bliss.....	600,000	.....
Shawangunk Kill.....	Bloomingburgh.....	300,000	.....
St. Lawrence River.....	Cape Vincent.....	3,500,000	.....
Oswegatchie River.....	Gouverneur.....	800,000	.....
Irondequoit Bay.....	Sea Breeze.....	600,000	.....
Lake Lauderdale.....	Shushan.....	400,000	.....
Wall Kill River.....	Walden.....	800,000	.....

## PERCH, YELLOW.

Waters Stocked.		Fry.	Fingerlings.
Godfreys Pond.....	Batavia.....	50,000	.....
Tonawanda Creek.....	".....	150,000	.....
Crystal Lake.....	Cambridge.....		100
Dead Pond.....	".....		100
Schoolhouse Lake.....	".....		100
Wall Kill River.....	Middletown.....	500,000	.....
Wall Kill River.....	Walden.....	1,000,000	.....

## PERCH, WHITE.

Pleasure Lake.....	Fallsburg.....	1,000,000	.....
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## BREAM.

Graffrau Farm Pond.....	Katonah.....		200
Fairview Pond.....	Mt. Kisco.....		200

## CATFISH.

Susquehanna River.....	Afton.....		850
Indian Pond.....	Millerton.....		450
Steiner's Lake.....	Riverdale.....		150
Schenevus Creek.....	Schenevus.....		200
York Lake.....	Sullivan.....		450

## LOBSTER.

Fishers Island Sound.....	Fishers Island.....	1,781,000	.....
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## WHITEFISH.

Otsego Lake.....	Cooperstown.....	775,000	.....
Lake Ontario.....	Grenadier Island...	9,370,000	.....
Lake Ontario.....	Mexico Bay.....	5,000,000	.....
Lake Ontario.....	Tibbetts.....	1,000,000	.....
Lake Ontario.....	Wilson Bay.....	4,500,000	.....

## EGGS FURNISHED.

Species.	Number.	Where sent.
Perch, pike.....	1,000,000	The Aquarium, New York.
Perch, white.....	5,150,000	The Aquarium, New York.
Perch, white.....	13,350,000	Forest, Fish and Game Commission, Cold Spring Harbor.
Salmon, chinook.....	25,000	Tuxedo Club, Tuxedo.
Salmon, land-locked...	30,000	Forest, Fish and Game Commission, Old Forge.
Salmon, land-locked...	25,000	Lake Kora, Raquette Lake.
Salmon, silver.....	5,000	The Aquarium, New York.
Smelt.....	1,100,000	Mohegan Lake, Raquette Lake.
Smelt.....	1,100,000	Sagamon Lake, Raquette Lake.
Trout, brook.....	5,000	The Aquarium, New York.
Trout, black spotted...	50,000	The Aquarium, New York.

## EGGS FURNISHED—(Continued.)

Species.	Number.	Where sent.
Trout, black spotted...	25,000	Forest, Fish and Game Commission, Saranac Inn.
Trout, lake.....	3,000,000	Forest, Fish and Game Commission, Caledonia.
Trout, lake.....	10,000	The Aquarium, New York.
Trout, lake.....	100,000	Lake Kora, Raquette Lake.
Trout, rainbow.....	5,000	The Aquarium, New York.
Trout, rainbow.....	50,000	Lake Kora, Raquette Lake.
Trout, rainbow.....	10,000	Forest, Fish and Game Commission Caledonia.
Trout, rainbow.....	10,000	Forest, Fish and Game Commission, Cold Spring Harbor.
Whitefish.....	600,000	The Aquarium, New York.



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**Department of Game Protection.**

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**John B. Burnham, Chief Protector.**

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## Report of the Chief Game Protector.

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HON. JAMES S. WHIPPLE, *Forest, Fish and Game Commissioner*:

SIR.— I respectfully submit herewith my report on the enforcement of the Forest, Fish and Game Laws of the State, for the year 1909. The statistical tables which follow show a substantial increase in the number of cases prosecuted. While in 1907 there were 797 actions brought, and in 1908 there were 1,054, during the fiscal year covered by the present report, the number has increased to 1,372, or a gain of about 30 per cent. over 1908.

A comparison with the statistics of previous years shows that the number of actions prosecuted has increased very materially each year since you became Commissioner. There has been an increase from 375 actions brought in 1904 to 1,372 in 1909, or about 365 per cent. in five years. During this time the number of protectors has been increased from fifty to eighty-five. These results can only have been brought about by a systematic and business like administration. The personnel of the protectors has been improved by the weeding out of inefficient men, and a systematic organization has taken the place of a force which, while not wanting in good material, lacked in cohesion and the proper placing of individual responsibility.

For the first time, this year, credit is given to the heads of the different divisions for the work accomplished in their blocks. The first work of the organization of the force was to assign to each protector a definite territory, so that responsibility might be placed for violations occurring in this territory, and the protector might also have a definite area to patrol. While held accountable for the enforcement of the law in his territory, and for the education of the public in the reasonableness of the game laws, the fact of the protector's assignment to a particular section does not limit his activities to that territory. The protectors are encouraged to assist

brother protectors in neighboring divisions, and to work with them where circumstances make co-operation advisable or necessary, and in addition the protectors are frequently sent to distant parts of the State. Habitual law violators soon become acquainted with the habits of the local protector, and devise clever systems of keeping tab on the protector's movements. It is, therefore, often necessary to bring in from other sections men who are not known locally, in order to secure convictions of this class of violators. There are times during the year when as many as thirty protectors are assigned to special work in other protectors' territory for periods of several weeks. In order to gain results, the visiting protector must have a thorough knowledge of local conditions and of the ends he is expected to accomplish. These matters are planned by the assistant and division chiefs, and the details are worked out for weeks in advance.

Supplementing the monthly meetings of the division and assistant chiefs at Albany, the field chiefs get their men together at regular intervals at some point in their division, so that they can go over with them collectively and individually the work of game law enforcement in their respective sections. The evidence for pending actions is carefully considered at these meetings, and advice given as to the conduct of cases. Plans are made for future action, and protectors assigned for special lines of work. Novel questions of law are continually arising, and often as a result of points brought up in these meetings the legal department is consulted for an authoritative ruling.

At the monthly meeting of the assistant and division chiefs in Albany similar matters are taken up. The work of the divisions is co-ordinated, and division chiefs co-operate with each other in carrying out plans for the enforcement of the law. The protectors make reports at the end of each week to the chief in charge of their division, and monthly reports to the chief protector at Albany. These reports are discussed at the meeting, and the work of each block summarized upon a special report made by the chief of each division. Every protector on the force is rated according to his

record, credit being given him not only for his success in securing convictions for violation of the game law, but also for the general excellence of his work. In this latter respect his diligence in patrolling his territory and his success in creating a wholesome public sentiment in favor of the law, are given due weight; but under the present system no protector who does not get convictions is considered to have made good. There is no section of the State in which game law violations do not occur, and it is only reasonable to believe that a man who possesses the proper qualifications to be a game protector will of necessity in the course of his work round up some of the violators. It should be remarked in passing that many of the ideas upon which the organization of the force of protectors is based have originated with the assistant and division chiefs.

Once a year during the winter a convention of all the protectors is held in Albany. The chief business of this convention is to school the protectors, both new and old, in matters connected with the enforcement of the law. The business end of securing convictions is given the most attention. At the last convention a mock trial was held, presided over by Judge Parsons, based upon an important case which had been tried in the Central New York division. Papers were read by some of the protectors on features of game law enforcement, and much of the time was occupied by a general discussion of legal questions of interest to the entire force of protectors. Besides the address of Commissioner Whipple, four notable addresses were made to the convention by men eminent in the cause of game protection, including an illustrated lecture on birds by Frank M. Chapman of the American Museum of Natural History. Dr. William T. Hornaday, Director of the New York Zoological Park, spoke on the history of big game protection in this country; Dr. Tarleton H. Bean, State Fish Culturist, spoke on the propagation and stocking of fish, and Mr. Andrew D. Meloy spoke on the subject of game law enforcement.

## HUNTING LICENSES.

In 1908, which was the first year of the new law, the hunting licenses were not distributed until June. One hundred and twenty thousand and ten dollars was received in payment for licenses sold up to January 1, 1909. The 1909 licenses were in the hands of the county clerks in time for distribution to their city and town clerks before the first of the year. Returns from the hunting licenses at this writing indicate that a somewhat larger number of licenses will be issued during 1909 than were issued in the previous year. I do not believe, however, that the number for the present year will be more than 10% in excess of the licenses sold during 1908. The licenses were effectively distributed in 1908, and very few men who went afield hunting were not provided with licenses, despite the fact that licenses were only obtainable for six months of the calendar year. One reason why more licenses are not being sold this year is owing to the fact of the general posting of lands by farmers and game protective associations. Judging from the reports of protectors who have questioned hundreds of sportsmen for their licenses, almost the only hunters who have not taken out licenses are farmers who are privileged to hunt on their own farms without licenses. From many localities which were formerly overrun by irresponsible gunners who destroyed insectivorous birds as well as game, word comes that few if any of this class were afield. Many of the country newspapers of the State print each month a list of persons in their localities who have taken out hunting licenses, and as the records are easily accessible in the city, town and county clerk's offices, it is a simple matter to ascertain whether the law has been obeyed.

At present New York State issues about 1 hunting license per 70 of population. On the basis of 1 hunter to 5 of population, this would indicate that about 1 in 14 of the adult male population has taken out a hunting license. In England and Wales 1 hunting license is issued per 90 of population; in Scotland, 1 to 111, and in Ireland, 1 to 167. In the western states of this country the number of licenses in proportion to the population is very much greater; but

New York has too much of a city population to ever come into the same class with the essentially hunting states. As noted in my last report, there is a vast discrepancy between Hamilton county in the Adirondacks, where 1 license is issued per  $3\frac{6}{10}$  of population, and New York county, where the ratio is 1 to almost 1,000 of population.

The following information relative to hunting licenses is taken from a circular issued by the department in 1908:

"Hunting licenses are required for any kind of hunting with firearms, whether of protected or nonprotected animals or birds. The law states that no one shall use a gun for hunting without first having procured a license. Licenses issued by any city, county or town clerk are good for any part of the state up to December 31st of the year of issue. Farmers or their immediate families hunting on their own farms are not required to take out licenses.

"The charge for resident licenses is \$1.10, and for non-resident and alien licenses \$20.50.

#### " TRAPPING

"Licenses are not required for trapping, provided the trapper does not carry firearms.

#### " MINORS

"There is no prohibition either in the forest, fish and game law or in the Penal Code, against granting a license to a minor; nor is there any prohibition against his hunting in a lawful manner. The prohibition against minors carrying firearms refers solely to public places, and the legal definition of 'public places' does not include fields and streams. Minors may therefore be granted hunting licenses.

#### " ALIENS

"The Penal Code prohibits aliens from carrying firearms in public places at all times; but the hunting license law specifically provides for the granting of licenses to aliens to hunt in a lawful manner. Hunting licenses may therefore be granted to aliens upon payment of the \$20.50 fee. When a man believed to be an alien applies for a resident hunting license, he should be made to show

his naturalization papers, or produce other proofs to show that he is entitled to a resident hunting license; and the clerk should refuse to issue a resident license if he is not thoroughly satisfied that the applicant is entitled to take out such a license. An alien who has taken out his first papers is not thereby entitled to take out a resident hunting license. He must have taken out his full naturalization papers before he is entitled to a resident hunting license. Residence in the State does not entitle a foreigner to take out a resident hunting license, any more than it entitles him to vote.

#### "NON-RESIDENTS

"Citizens of the United States, in order to be eligible to take out resident licenses, must have resided at least one year in the state. The fact that an applicant owns property in this State, or that he has a summer residence in the State, does not entitle him to take out a resident hunting license, if he has not the right of suffrage in the State. It is the duty of the clerk to satisfy himself before issuing a resident license that the applicant is a bona-fide resident of the State.

#### "LOST LICENSES

"When a hunting license has been lost, the clerk who originally issued the license, may, on the application of the licensee, make out for him under his seal a statement to the effect that the license has been lost, giving the licensee's name, residence, number of license, age, height, weight, color of eyes and color of hair. The licensee can then carry this statement on his person when hunting, in lieu of the license which was lost.

#### "SPOILED LICENSES

"When a license has accidentally been spoiled at the time of making it out, in order to obtain credit for the same it must be attached to the monthly report of the month of issue, and forwarded with the regular returns through the county clerk to the Forest, Fish and Game Commission. No explanation can be accepted if



unaccompanied by the damaged license. Licenses represent cash. For each license issued the clerk must return either the license itself or its face value. A license which has once been issued to a hunter cannot be returned as a spoiled license, neither can a spoiled license be returned at a later date than the month of issuance.

#### "SIGNATURE OF LICENSEE

"The applicant for a hunting license must not only sign the affidavit on the back of the stub, but must also sign his name at the time he receives the license on the license in the space provided for that purpose.

#### "APPLICATIONS BY MAIL

"Clerks are provided with application pasters. These blanks are designed to take the place of the regular affidavit printed on the back of the stub in the license book, of which they are exact duplicates. Directions are printed on the bottom of the slip."

#### LAWS FAVORABLE FOR DEER AND TROUT PROPAGATION.

Under a recent law, persons engaged in the propagation of trout are given the right to ship trout from their hatcheries, when accompanied by permits issued by the Commissioner. Live trout, trout fry and eggs may be shipped at any time of the year for the purpose of stocking. Permits are granted for the shipment of trout for table use during the open season only, but there is no limit as to the number which may be shipped at one time, nor is the owner obliged to accompany the shipment, as is the case when wild trout are transported.

Venison from deer propagated in wholly inclosed deer parks may also be shipped during the open season on a permit issued by the Commissioner, without the formality of being accompanied by the owner, which is the condition required in the transportation of wild venison taken in the State. Under these more liberal provisions of the law there is no reason why a successful business may not be carried on in the propagation of deer and trout for

the market. The sale of native trout is now prohibited in this State, and the supply of trout for the table is by no means adequate to the demand. Dealers in game are having difficulty in procuring sufficient supply of venison to meet the demands of the consumer, and the market is certainly bound to present greater attractions from year to year to the man engaged in the business of propagating deer. The Commission believes that the present law is for the benefit of conserving the wild supply, as there would be no inducement to the dealer to handle illegitimate trout or venison, provided he could secure a legitimate supply. The dealer would prefer venison from deer parks and trout from hatcheries, which could be supplied him in a fresher and more attractive condition than if procured from other sources.

#### THE STATE'S SUPPLY OF WILD GAME.

Game conditions during the past year have been favorable. It is my opinion that there are more deer in the Adirondacks at the present time than for many years. This is partly accounted for by more efficient game protection, and partly by favorable winters, during which there has been little mortality among the deer. The protectors look after the deer in the winter, and by their efforts carry through many young deer which would otherwise perish of starvation. This work, however, is only in its infancy, and an appropriation should be made for this specific purpose.

Partridge have been increasing in the State, and the situation is much more hopeful than it has been at any time within the past two years. In localities where the breeding stock was not shot off last year, there has been good bird shooting during the fall of 1909. Woodcock have been fairly abundant, and it is to be hoped now that the south has adopted stricter game laws, and New York and other adjoining states have shortened the season, that a continued improvement will be noted in the future. Imported pheasants are increasing in numbers in many parts of the State. I am inclined to believe that a short open season for the entire State would be to the interest of the sportsmen. At the

present time there are eight counties in the State where pheasants may be killed during a short open season. As far as I can learn, the birds are not decreasing in these counties, despite the fact that numbers of sportsmen from adjoining counties come in during the open season to secure the birds which the law permits them to kill. If there was an open season in the entire State, more interest would be displayed in propagating the birds in counties where there are now very few. The sportsmen would hunt nearer at home, which would be for the benefit of the counties now having an open season. There would also be less convictions of sportsmen who kill birds in a county where the season is open, and take them home to a county where the season is closed. As the law stands at present pheasants killed legally in a county where the season is open cannot be possessed elsewhere in the State where the season is closed, (except in Greater New York).

The work of the game protectors is greatly hampered in the enforcement of the wild fowl law, particularly on Long Island, by the provision permitting the possession of ducks for two months after the season for killing them has passed. Those familiar with the workings of the game law understand that the largest percentage of convictions are secured under the clause making the possession of game illegal, rather than upon the prohibition as to the taking of the game. It is much more difficult to prove the killing of game out of season than to prove its possession, and for this reason a law which permits the possession of any variety for any considerable period after the open season has expired, is impractical of enforcement. The Long Island brant law, while bad in itself, is particularly vicious in that it gives the spring duck hunters an excuse for being on the water during the close season. The brant law and that part of the law permitting the possession of ducks in January and February, should both be repealed.

A remarkable illustration of effective game law enforcement is to be found in the concourse of canvas back ducks on Cayuga lake each spring after the open season has expired. These ducks have steadily increased in number until now there are several thousands

of them to be found each spring upon the lake. Protector William D. Ferree of Cayuga has written the following interesting letter upon the subject:

"Thirty years ago it was only on rare occasions that a canvas back duck was killed on Cayuga Lake and they did not come here in numbers until about 10 or 12 years ago and then only a few dozen; since that time they have been gradually increasing and for the last five or six years they have about doubled each year until at times there are at least 10,000 ducks in a single flock.

"Since spring shooting was stopped they have wintered on the lake in large numbers taking advantage of the first opening in the ice near the foot of the lake and become quite tame being loth to fly when quite closely approached and become accustomed to the passing trains and are an interesting sight for the passengers.

"When frozen off their feeding grounds which is never more than a few days at a time they move up the lake to open water and come back as soon as the first openings occur.

"Cayuga Lake and Montezuma marshes have been famous duck shooting grounds in years gone by and if it were not for the unusual low water that has prevailed in the fall for the last few years shooting would still be good.

"The number of ducks on Cayuga Lake this spring has created amazement. There have been times when forty or fifty thousand were in sight some feeding within four rods of the shore and at least 75% being canvas backs.

"This increase of course is mostly due to the closing of the season on Jan. 1st and is a stronger argument against spring shooting than any words.

"Some quite satisfactory photographs of the ducks have been taken this winter and spring from the shore.

"If all the northern states and Canadian provinces should close the season on wild fowl on January 1st they would increase amazingly in a few years for they would adapt themselves to circumstances and winter farther north."

Rabbits at the present time are very plentiful in the State.

This species requires little protection. Owing to the damage done to farmers and fruit growers, there is a sentiment in some parts of the State against any protection for them whatever. The law, however, is very liberal in permitting the killing of rabbits by land owners whose property is damaged.

In this connection it is interesting to note that in certain parts of the State there are large numbers of Belgian hares, and in some places jack rabbits also. Mr. H. R. Bryan, editor of the *Hudson Republican*, states that Belgian hares are very common in Columbia county. They are common also in Dutchess county, and the intervening territory, as well as on the west side of the Hudson river and on Long Island. These rabbits are very large, and furnish good sport for those who care to hunt them, though they are said to lead directly away when hunted with dogs.

The beaver of the State are increasing rapidly, and will soon be a common spectacle in the Adirondack region and also in the country south of the Catskills.

The elk in the Adirondacks are holding their own in one restricted locality. This animal is well able to take care of itself, despite the heavy snows of the north woods; but there are too many hunters in the Adirondacks to make the experiment of restocking there an entire success. Young elk are often shot by mistake for deer. This is the chief reason why there are not more of them in the Adirondacks at the present time. The experiment of stocking with moose is a failure. Both moose and elk need a larger range of absolute wilderness than is to be found in the north woods.

#### STATE GAME FARM.

With the appropriation secured at the last session of the Legislature, the Commissioner has purchased a State game farm near Sherburne, Chenango county, centrally located and convenient to shipment, and admirably adapted in all respects for the propagation of game birds. Seventy-five acres of this farm have been fenced with woven wire fencing eight feet high. Pheasant pens have been built, and a stock of birds either secured or contracted

for, with a view to beginning operations in propagating game birds for the season of 1910. The chief birds raised will be English pheasants and the common partridge of Europe, otherwise known as the Hungarian partridge. Under favorable conditions the State should be able to supply six thousand or more birds and a number of thousand eggs for propagating and stocking purposes next year. It is likely that these birds will be supplied under somewhat similar conditions to the requirements for procuring State trout. They will not be supplied for posted lands, and the applicant will be required to promise to put the birds out in favorable localities, and also to give them some general supervision. Applications will be ready for distribution in the spring. The State game farm is under the management of Harry T. Rogers, who for six years held a similar position in Illinois, and who has had a lifelong experience in the rearing and caring for game birds.

#### NOTABLE CASES.

On September 16th, in following up a clue procured by Mr. George M. Fayles, the clerk to the Chief Protector, Acting Division Chief Dorlon discovered a quantity of game which had not been bonded, in the Harrison street "Freezer" in New York city. This game included the following:

#### OFFICIAL COUNT OF GAME FOUND ILLEGALLY POSSESSED IN THE HARRISON STREET COLD STORAGE WAREHOUSE.

##### TO THE ACCOUNT OF A. WALDMAN.

Lot number.			Total number.
1362.....	1 barrel containing	49 redhead ducks and two broadbill.....	51
1362.....	1 box containing...	7 canvas back ducks.....	7
1362.....	1 barrel containing	51 redhead and one canvas-back duck.....	52
1362.....	1 barrel containing	34 redhead ducks.....	34
1362.....	1 barrel containing	46 redhead ducks.....	46
1362.....	1 barrel containing	50 redhead ducks.....	50
9523.....	1 barrel containing	142 lapped-winged plover.....	142
9523.....	1 barrel containing	240 golden plover.....	240
9523.....	1 barrel containing	48 golden plover.....	48
9523.....	1 barrel containing	96 quail (Dom.) marked N. Schweitzer.....	96
7229.....	1 barrel containing	101 partridge and two red-leg pats.*.....	103
7229.....	1 barrel containing	60 black grouse.....	60
7229.....	1 barrel containing	110 European pats.*.....	110
7229.....	1 barrel containing	406 quail (Dom.).....	406
7229.....	1 barrel containing	97 red-leg pats.*.....	96
7229.....	1 barrel containing	191 European pats.*.....	191

\* Pats," abbreviation for partridges.

## TO THE ACCOUNT OF A. WALDMAN.—(Continued)

Lot number.			Total number.
7229.....	1 barrel containing	409 yellow-leg snipe and plover.....	409
7229.....	1 barrel containing	119 European pats.*.....	119
7229.....	1 barrel containing	151 European pats.*.....	151
7229.....	1 barrel containing	108 European pats.*.....	108
7229.....	1 barrel containing	101 European pats.*.....	101
7229.....	1 barrel containing	623 yellow-leg snipe, one plover, one lap wing.....	623
5115.....	1 barrel containing	6 pheasants, one snipe, nine quail.....	16
1362.....	1 barrel containing	37 canvas-back ducks, one quail.....	38
7308.....	1 barrel containing	65 ptarmigans.....	65
5115 <sup>1</sup> .....	1 box containing..	1 pheasant and two quail.....	3
5115 <sup>2</sup> .....	1 box containing..	6 capercaillie.....	6
7246.....	1 barrel containing	183 lapped-wing plover.....	183
5336.....	1 barrel containing	113 quail, twenty-four ptarmigan, two pats.*..	139
1389.....	1 barrel containing	299 quail (Dom.).....	299
9572.....	1 case containing..	101 Canadian grouse.....	101
9572.....	1 case containing..	87 Canadian grouse.....	87
9572.....	1 case containing..	4 Canadian grouse.....	4
9572.....	1 case containing..	99 Canadian grouse.....	99
9571.....	1 case containing..	120 ptarmigan.....	120
9571.....	1 case containing..	118 ptarmigan.....	118
9571.....	1 case containing..	120 ptarmigan.....	120
9571.....	1 case containing..	120 ptarmigan.....	120
9571.....	1 case containing..	120 ptarmigan.....	120
9571.....	1 case containing..	120 ptarmigan.....	120
9571.....	1 case containing..	120 ptarmigan.....	120
9571.....	1 case containing..	120 ptarmigan.....	120

## TO THE ACCOUNT OF E. WEISS.

7179.....	7 boxes containing	65 grouse.....	65
1314.....	1 box containing..	2 grouse and thirteen woodcock.....	15
722.....	1 barrel containing	96 quail (Dom.).....	96
7691.....	2 boxes containing	36 partridge (Dom.).....	36
8327.....	9 boxes containing	64 partridge (Dom.).....	64
9657.....	1 box containing..	102 railbirds.....	102

## TO THE ACCOUNT OF J. MAYER.

4631.....	5 boxes containing	141 pheasants.....	141
			<hr/> 5,734 <hr/>

\* "Pats." abbreviation for partridges.

The birds had been billed as "broilers," "lamb fries," etc., and consigned to the storage company by men acting as dummies for several of the large New York dealers in game. This case, which involves penalties of thousands of dollars, will be tried out in the courts during the winter.

The Piseco region in Hamilton county has been one of the unregenerate sections of the State as regards game law violation. Two years ago, while jacking deer in defiance of the law, Hobart Caslor and John Burton saw the reflection from an extinguished jacklight in a boat operated by William Courtney, which they mistook for the reflection from a deer's eyes. One of the men fired a shot, which resulted in the wounding of Courtney. Protector Frank Stanyon took up the matter, with the result that Caslor and Burton were both convicted of jacking and fined. No action was

taken against Courtney at the time. After his recovery, however, Courtney went at his old business of violating the game law. A year ago Protector Speenburgh, after an all-night trip through the woods, nailed Courtney at Spruce lake while hounding deer in violation of the law, and Courtney was fined \$90. Since then, through the efforts of Protector Stanyon and others, Courtney has been convicted of different violations of the game law, and judgment was taken against him for more than \$400. At present he is serving a six months' sentence in jail.

#### A SHOOTING AFFRAY.

It is not uncommon for protectors to be shot at while in the pursuit of their duties. There are few protectors who have served any length of time on the force who have not had an experience of this kind. As a general thing, however, there is little danger from this source. The shots are fired out of bravado, and not aimed to kill; or else the cowardly violator lacks the nerve to shoot straight. On the Niagara river, on Oneida lake and on Lake Champlain boats have been hit by bullets, but so far in the history of the force no protector has been killed.

During the present fall, Protector D. C. Speenburgh of Hunter, while pursuing an Italian violator of the game law, was painfully, though not seriously, wounded by the miscreant, who fired a charge of number four shot at the protector from a distance of six rods. Speenburgh shot the Italian through with a thirty-eight caliber revolver, and while the Italian did not immediately succumb, it is believed that he did not recover from the wound. The circumstances of the case are quite similar to the shooting of Special Protector Frank Viele about two years ago. Speenburgh is one of the best protectors on the force, possessed of abundant nerve and resourcefulness, and an energy that has made him a terror to the law-breakers, not only in his own section, but in the Adirondack region as well, where he has done considerable special work.



## GAME REFUGES.

The great increase in the number of hunters and the constantly lessening game supply which has resulted in the present stringent game laws, has also developed a world-wide movement in favor of game refuges. Tracts of land are everywhere being set aside where no hunting whatever is permitted, and where game and birds have safe breeding grounds, and from which the increase finds its way over neighboring lands where hunting is permitted.

The future apparently offers no better practical plan for furnishing shooting for states such as New York, where private preserves are not likely to be general, for in no other way can the breeding supply be so well conserved.

Such refuges would furnish admirable places for stocking with birds from the state game farm.

Public spirited persons in various parts of the state have already offered tracts of land to be used as game refuges. There is, however, at the present time, no specific law under which such tracts may be dedicated. It appears to me that the matter might suitably be cared for by the passage of a law similar to section 164, which gives the Commissioner the power to close for a period of years streams stocked with state fish, upon the request of a majority of the town board of any town. Much additional work would devolve upon the game protective force, but it is reasonable to believe that public sentiment could be counted upon in support of this form of protection, and the day is certainly not far distant when there will be no game over large areas unless some such plan is put in operation.

## RATING OF DIVISIONS.

No tabulated statement can give an absolutely fair valuation of the results accomplished by the Divisions considered relatively or otherwise. The Adirondack Divisions, for example, were called upon to do a great deal of work for the Forestry

department to the exclusion of their other business. The looking after tree topping operations occupied time which might otherwise have been used in working up violations of the fish and game laws. As a matter of fact if all their time could have been used in fish and game matters as it was used by the men in the other divisions, the Adirondack protectors would stand above some of the divisions now leading them.

DIVISION.	Number of men in division.	Total number of cases.	Average number of cases per protector.	Gross recovery.	Average recovery per case.	Total costs.	Average cost per case.
Southern division, L. Legge, division chief protector....	11	215	20	\$3,547 40	\$16 49	\$815 49	\$3 78
Hudson division, W. Kidd, acting division chief protector.....	5	79	16	1,568 25	19 85	187 92	2 37
St. Lawrence division, B. H. McCollom, 4th asst. chief protector.....	11	112	10	3,664 14	32 71	714 11	6 37
Ontario division, M. C. Worts, 1st asst. chief protector....	10	151	15	2,713 95	17 97	647 55	4 29
Southern Adirondack division, J. E. Leavitt, 2d asst. chief protector.....	8	57	7	1,257 25	22 02	242 78	4 26
Central New York division, S. Hawn, 5th asst. chief protector.....	7	39	6	959 41	24 60	426 31	10 92
Metropolitan and Long Island division, E. A. Dorlon, acting division chief protector....	7	49	7	886 00	18 08	161 90	3 30
Western New York division, B. Salisbury, division chief protector.....	9	67	7	1,288 60	19 23	421 65	6 29
Northern New York division, I. Vosburgh, acting division chief protector.....	4	34	9	562 05	16 53	140 54	4 13
Eastern Adirondack division, R. B. Nichols, 3d asst. chief protector.....	11	59	6	762 60	12 92	307 57	5 21

## TRESPASS CASES

	No. of Cases.	Recovery
Eastern Adirondack Division.....	26	\$3,032 00
Southern Adirondack Division.....	13	668 00
St. Lawrence Division.....	11	375 00
Northern New York Division.....	4	222 50
Hudson Division .....	2	45 00
Ontario Division .....	1	17 00

# HUNTING LICENSES ISSUED DURING THE FISCAL YEAR.

(October 1, 1908, to September 30, 1909.)

County.	Reside t.	Nonresident.	Total.
Albany .....	\$2,351	\$80	\$2,431
Allegany .....	2,795	60	2,855
Broome . . . . .	1,848	20	1,868
Cattaraugus .....	3,569	.....	3,569
Cayuga .....	1,637	40	1,677
Chautauqua .....	3,736	100	3,836
Chemung .....	980	.....	980
Chenango .....	2,066	20	2,086
Clinton .....	1,740	20	1,760
Columbia .....	1,732	40	1,772
Cortland .....	1,115	.....	1,115
Delaware .....	2,316	40	2,356
Dutchess .....	2,391	20	2,411
Erie .....	4,463	20	4,483
Essex .....	2,783	200	2,983
Franklin .....	3,108	500	3,608
Fulton .....	1,712	100	1,812
Genesee . . . . .	1,404	.....	1,404
Greene .....	1,922	20	1,942
Hamilton .....	1,295	380	1,675
Herkimer .....	2,211	400	2,611
Jefferson .....	3,904	.....	3,904
Kings .....	1,875	60	1,935
Lewis . . . . .	2,205	120	2,325
Livingston .....	1,908	.....	1,908
Madison .....	1,157	.....	1,157
Monroe .....	3,997	100	4,097
Montgomery .....	1,270	.....	1,270
Nassau .....	2,020	20	2,040
New York .....	2,745	640	3,385

County.	Resident;	Nonresident.	Total.
Niagara .....	980	.....	980
Oneida .....	3,662	20	3,682
Onondaga .....	3,676	60	3,736
Ontario .....	1,887	20	1,907
Orange .....	3,783	20	3,803
Orleans .....	703	.....	703
Oswego .....	2,362	.....	2,362
Otsego .....	2,197	20	2,217
Putnam .....	435	.....	435
Queens .....	790	20	810
Rensselaer .....	2,064	.....	2,064
Richmond .....	493	.....	493
Rockland .....	994	40	1,034
St. Lawrence .....	5,001	320	5,321
Saratoga .....	2,811	.....	2,811
Schenectady .....	1,535	40	1,575
Schoharie .....	1,280	.....	1,280
Schuyler .....	613	.....	613
Seneca .....	684	.....	684
Steuben . . . . .	2,943	40	2,983
Suffolk . . . . .	4,762	440	5,202
Sullivan .....	2,279	.....	2,279
Tioga .....	1,045	.....	1,045
Tompkins .....	1,108	40	1,148
Ulster .....	2,640	.....	2,640
Warren .....	2,179	40	2,219
Washington .....	1,982	.....	1,982
Wayne .....	1,883	60	1,943
Westchester .....	2,423	80	2,503
Wyoming .....	1,592	20	1,612
Yates .....	710	.....	710
	<u>\$129,751</u>	<u>\$4,280</u>	<u>\$134,031</u>

## THE PHEASANT RECORD.

Section 96 of the Game Law provides that hunters in certain counties therein named must file before November 30th a statement showing the number of pheasants killed, together with the sex, and the town and county where taken. The records made were very apparently inaccurate, but the several county clerks reported in bulk as follows:

	Affidavits filed.	Birds killed.
Livingston .....	179	386
Monroe .....	473	1,121
Ontario .....	686	1,522
Orleans .....	60	109
Wayne .....	493	1,032
	<hr/>	<hr/>
	1,891	4,169
	<hr/>	<hr/>

If the newspapers of the several counties would publish a detailed account of the reports filed with the county clerks, as was done by the Livingston Democrat of Geneseo, the work of securing these statistics would be much simplified.

## THE ADIRONDACK ANIMALS.

So much interest was felt in the result of the deer hunting season this year (1909) that the express companies were asked to be both expeditious and more than ordinarily careful in their reports of shipments. Supt. Van Valkenburgh for the American and Supt. Colvin for the National Express each gave the matter personal attention and divided the shipments so as to show the number of bucks killed between November 1st and 15th, the so-called "additional season" which was added a year ago. The annual kill for ten years, and other figures of interest to students of animal life follows:

## THE ANNUAL KILL

Year.	Carcasses.	Saddles.	Heads.
1900 .....	1,020	89	95
1901 .....	1,062	103	121

Year.	Carcasses.	Saddles.	Heads
1902 .....	1,354	113	193
1903 .....	1,961	145	188
1904 .....	1,618	124	152
1905 .....	2,196	108	180
1906 .....	2,413	108	102
1907 .....	2,021	72	70
1908 .....	1,986	103	85
*1909 .....	2,810	51	164

## SEASON OF 1909.

## SHIPMENTS OF DEER FROM POINTS IN THE ADIRONDACK REGION.

*Mohawk & Malone R. R.*

Railroad station.	Carcasses.	Saddles.	Heads*
Beaver Falls .....	1	.....	.....
Beaver River .....	90	1	8
Big Moose .....	38	7	2
Brandreth Lake.....	3	.....	.....
Clearwater .....	72	1	3
Childwold .....	24	.....	1
Eagle Bay .....	3	.....	.....
Fulton Chain .....	51	.....	.....
Forestport .....	33	.....	.....
Floodwood .....	17	.....	.....
Gabriels .....	7	.....	.....
Hinckley .....	15	.....	.....
Horseshoe .....	3	.....	.....
Keepawa .....	1	.....	1
Long Lake West.....	117	.....	.....
Lake Kushaqua .....	9	.....	2
Loon Lake .....	10	.....	.....
Lake Placid .....	2	1	.....
Lake Clear Junction.....	23	4	.....

\* Of these, 614 carcasses, 2 saddles, 24 heads were shipped out between November 1st and 15th, the additional season for bucks only.

Railroad station.	Carcasses.	Saddles.	Heads.
Little Rapids .....	1	.....	.....
Malone .....	5	.....	7
McKeever .....	15	.....	2
Mountain View .....	13	.....	.....
Minnehaha .....	2	.....	.....
Moulin .....	4	.....	.....
Newport .....	2	.....	.....
Ne-ha-sa-ne .....	1	.....	4
Owls Head .....	2	.....	2
Oneska .....	1	.....	.....
Otter Lake .....	5	.....	.....
Poland .....	28	.....	.....
Piercefield .....	100	4	1
Pleasant Lake .....	6	.....	.....
Plumadore .....	1	.....	.....
Robinwood .....	3	.....	.....
Raquette Lake .....	33	.....	.....
Rainbow Lake .....	1	.....	.....
Saranac Lake .....	6	.....	.....
Saranac Inn .....	10	.....	.....
White Lake Cors.....	55	1	.....
Wood Lake .....	6	.....	.....
	<hr/> 819	<hr/> 19	<hr/> 33
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

*New York & Ottawa R. R.*

Railroad station.	Carcasses.	Saddles.	Heads.
Bay Pond .....	2	.....	6
Brandon .....	7	.....	.....
Childwood .....	7	.....	.....
Dickinson Center .....	1	.....	.....
Derrick . . . . .	46	.....	.....
Floodwood .....	1	.....	.....
Kildare .....	16	1	.....

Railroad station.	Carcasses.	Saddles.	Heads.
Moirra .....	7	.....	.....
Mene .....	13	.....	.....
Madawaska .....	19	1	.....
Santa Clara .....	19	.....	.....
St. Regis Falls.....	12	.....	7
Spring Cove .....	11	.....	.....
Tupper Lake Junction.....	130	.....	.....
	<hr/> 291	<hr/> 2	<hr/> 13
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

*Utica & Black River R. R.*

Railroad station.	Carcasses.	Saddles.	Heads
Alder Creek .....	9	1	.....
Boonville .....	5	.....	.....
Croghan .....	33	.....	.....
Carthage .....	1	2	.....
Glenfield .....	28	.....	.....
Lyons Falls .....	16	.....	.....
Lowville .....	23	.....	.....
Ogdensburg .....	.....	.....	1
Prospect .....	65	.....	.....
Port Leyden .....	7	.....	.....
Remsen .....	3	.....	.....
	<hr/> 190	<hr/> 3	<hr/> 1
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

*Rome, Watertown & Ogdensburg R. R.*

Railroad station.	Carcasses.	Saddles.	Heads.
Antwerp .....	2	.....	.....
Canton .....	10	.....	.....
DeKalb Junction .....	9	.....	.....
Edwards .....	4	.....	.....
Heuvelton .....	1	.....	.....
Hermon .....	6	.....	.....



Railroad station.	Carcasses.	Saddles.	Heads.
Keenes .....	1	.....	.....
Massena .....	.....	.....	1
Norwood .....	3	.....	.....
Potsdam .....	48	.....	.....
Prospect .....	1	.....	.....
Richland .....	3	.....	.....
Watertown .....	2	.....	.....
	<hr/>	<hr/>	<hr/>
	90	.....	1
	<hr/>	<hr/>	<hr/>

*Fonda, Johnstown & Gloversville R. R.*

Railroad station.	Carcasses.	Saddles.	Heads.
Northville .....	135	2	5
	<hr/>	<hr/>	<hr/>

*Little Falls & Dolgeville R. R.*

Railroad station.	Carcasses.	Saddles.	Heads.
Little Falls .....	6	.....	.....
Dolgeville .....	19	.....	.....
Salisbury Ctr. ....	6	.....	.....
	<hr/>	<hr/>	<hr/>
	31	.....	.....
	<hr/>	<hr/>	<hr/>

*Rutland R. R.*

Railroad station.	Carcasses.	Saddles.	Heads.
Bangor .....	2	.....	1
Ellenburgh . . .	1	.....	.....
	<hr/>	<hr/>	<hr/>
	3	.....	1
	<hr/>	<hr/>	<hr/>

*Carthage & Adirondack R. R.*

Railroad station.	Carcasses.	Saddles.	Heads.
Benson Mines.....	63	1	.....
Harrisville .....	29	1	.....

Railroad station.	Carcasses.	Saddles.	Heads.
Kalurah .....	13	.....	.....
Newton Falls .....	102	9	14
Oswegatchie .....	34	1	3
Wanakena .....	72	1	2
	<hr/>	<hr/>	<hr/>
	313	13	19
	<hr/>	<hr/>	<hr/>

*Delaware & Hudson R. R.*

Railroad station.	Carcasses.	Saddles.	Heads.
Ausable .....	.....	.....	1
Clemons .....	2	.....	.....
Corinth .....	.....	.....	3
Cambridge .....	.....	.....	1
Dannemora .....	.....	.....	.....
Glens Falls .....	2	.....	.....
Hadley .....	1	.....	2
Keeseville .....	.....	.....	6
Lake Placid .....	5	.....	.....
Lake George .....	2	.....	.....
Loon Lake .....	9	.....	2
North Creek .....	177	9	21
Port Henry .....	13	.....	3
Plattsburgh .....	2	.....	2
Riverside .....	15	.....	4
Russia .....	1	.....	.....
Ray Brook .....	.....	.....	.....
Saranac Lake .....	5	.....	.....
Stony Creek .....	83	1	2
Shushan .....	.....	.....	1
Salem .....	3	.....	2
Standish .....	2	.....	.....
The Glen .....	.....	.....	5
Thurman .....	.....	.....	1

Railroad station.	Carcasses.	Saddles.	Heads.
Ticonderoga .....	.....	.....	2
Warrensburgh .....	.....	.....	3
Westport .....	2	.....	6
	<hr/>	<hr/>	<hr/>
	324	10	67
	<hr/>	<hr/>	<hr/>

*Recapitulation.*

Railroad station.	Carcasses.	Saddles.	Heads.
Mohawk & Malone.....	819	19	33
New York & Ottawa.....	291	2	13
Utica & Black River.....	190	3	1
Rome, Watertown & Ogdensburg....	90	.....	1
Fonda, Johnstown & Gloversville....	135	2	5
Little Falls & Dolgeville.....	31	.....	.....
Rutland .....	3	.....	1
Delaware & Hudson.....	324	10	67
Carthage & Adirondack.....	313	13	19
	<hr/>	<hr/>	<hr/>
	2,196	49	140
	<hr/>	<hr/>	<hr/>

During the season for bucks only — November 1 to November 15 — the American Express reports that it carried out 514 carcasses, 2 saddles and 24 heads. For the same period the National Express reports 100 carcasses, of which number 56 came from the North Creek station and 25 from Stony Creek. The weight of the shipments over the lines of the American Express Company totalled 206,908 pounds.

## NOTABLE SHIPMENTS.

A list of deer shipments, where the dressed weight of the animal is 200 pounds or over, is here given for the information of those interested in such matters. The top weight of 246 pounds for 1906; 300 pounds for 1907 and 250 pounds for 1908, may be

compared with two shipments weighing 245 pounds each and one of 277 pounds noted in the following table:

R. R. STATION.	Consignee.	Dressed weight.
		Lbs.
Lake Clear Junction.....	E. Sawyer, Green Island.....	214
Lake Clear Junction.....	W. H. King, Salem.....	200
Lake Clear Junction.....	A. Siegert, New York.....	220
Lake Clear Junction.....	R. Furrkell, Buffalo.....	200
Lake Clear Junction.....	H. A. Brown, Rochester.....	200
Saranac Inn.....	George Leona, Malone.....	200
McKeever.....	Ed. Dieon, Ilion.....	205
Mountain View.....	C. E. Storey, New York.....	200
Mene.....	H. Densmore, St. Regis Falls.....	200
Kildare.....	S. Kellog, Utica.....	200
Childwold.....	H. M. Stevens, Schenectady.....	200
Brandreth Lake.....	A. Emerson, Long Lake West.....	200
Moulin.....	H. Masson, Marcy.....	200
Lake Placid.....	R. Whitaker, New York.....	216
Forestport.....	J. D. Barrett, Syracuse.....	207
Forestport.....	F. S. Tryon, New York.....	200
Long Lake West.....	W. Freeman, Saranac Lake.....	211
Harrisville.....	Norman Brown, Suspension Bridge.....	210
Harrisville.....	M. Carlton, Oswego.....	200
Harrisville.....	D. Cardinger, Oswego.....	200
Harrisville.....	B. Tyler, Carthage.....	200
Benson Mines.....	H. E. Griffith, Phelps.....	245
Benson Mines.....	W. S. Manning, Jr., Syracuse.....	240
Oswegatchie.....	H. B. Gate, Watertown.....	200
Oswegatchie.....	B. E. St. John, Sodus.....	200
Kalurah.....	George Boyles, Carthage.....	200
Wanakana.....	G. Mose, Syracuse.....	206
Newton Falls.....	F. Hepburn, Canton.....	200
Newton Falls.....	W. C. Matteson, Watertown.....	22
Newton Falls.....	H. Goldthrope, Watertown.....	200
Tupper Lake Junction.....	H. Jacobus, Yonkers.....	220
Tupper Lake Junction.....	P. Hackett, Chase Mills.....	200
Derrick.....	C. Gleisner, Lancaster.....	200
Glenfield.....	H. B. Alquia, Utica.....	230
Croghan.....	George Wembradt, Syracuse.....	200
Croghan.....	F. Danbey, New York.....	205
Croghan.....	William Main, Lyons Falls.....	215
Croghan.....	F. Larget, Lowville.....	207
Lyons Falls.....	W. H. Corcoran, Buffalo.....	277
Potsdam.....	C. L. Pitts, Evans Mills.....	220
Potsdam.....	G. E. Bradley, Waddington.....	216
Hermon.....	George Cluett, Auburn.....	200
Hinckley.....	F. C. Pickert, Little Falls.....	220
Hinckley.....	A. A. Meka, New Castle, Pa.....	214
Dolgeville.....	Miss H. H. Conklin, Herkimer.....	200
Dolgeville.....	Scott Baxter, Port Byron.....	200
Northville.....	William Halloran, Albany.....	202
Northville.....	R. DeWitt, Schenectady.....	219
Northville.....	L. E. Sloan, Schenectady.....	245

In addition to the above notable shipments, four carcasses weighing 200 pounds, one weighing 204, one 210, one 216, one 220 and one 242 pounds, respectively, came out over the D. & H. railroad, but unfortunately the address of the consignee was not given and they could not be added to the record.

#### MISCELLANEOUS ANIMALS.

Last August an interesting letter was received from Mr. R. L. Trumbull of Ausable Forks, enclosing a clipping from the Adi-

rondack Record of August 20, 1909, headed "Otter in the Adirondacks." The writer attested the truth of the story, which was as follows:

" Frank L. Kemp of the J. and J. Rogers Company, who has a camp on Taylor Pond near Silver Lake in the town of Black Brook, Clinton county, where his family are at present sojourning, reports that on several occasions he has seen otter there. On Sunday, August 8th, while in a boat going up the pond, his attention was attracted by the noise of splashing water, and on investigation he found a colony of otter at play in the water. He sat and watched the animals for some time until they had finished their sport and disappeared. He reports also that he saw the animals several times during the summer of 1908. The otter is one of the most highly prized of the fur bearing animals but is not protected by the laws of the State for the reason that they are great destroyers of fish."

The Cooperstown Journal of September 4, 1909, reported the killing of five lynx near Lowville. All were large animals and had killed considerable farm stock before their den was raided.

But four black bears were noted among the shipments by the express companies. The smallest weighted but 75 pounds; the other weights were 105, 225 and 250 pounds, respectively.

### HUNTING CASUALTIES.

Through the courtesy of Mr. W. E. Wolcott of Utica, the record of hunting casualties is again published. Five men were killed and eleven were seriously injured by bullet wounds in the 1909 Adirondack deer hunting season. Those killed were Jesse Moyer, of Chases Lake, accidentally shot near Sperryville, Lewis county; James Stoddard, of Oak Bluff, Canada, was near Malone on October 3rd when a gun he carried exploded accidentally; Frank Tansley of Rockwood on October 28th stumbled on a log and his exploding gun sent a bullet through his abdomen; Frank White, a farmer residing at Malone, accidentally shot and killed himself on November 14 while deer hunting at Duane.

Among those injured were Albert Fisher, who, while hunting on Roger Mountain near Saranac Lake, was shot through the body by some person unknown who mistook him for a deer. Charles Osler of Tupper Lake on September 22, while trailing a rifle along the ground, blew off his right hand and part of his arm. Charles DeLong of Fort Plain on November 4th accidentally shot himself in the right side.

Mr. Wolcott's detailed report is as follows:

So far as has been ascertained there were 15 shooting casualties during the hunting season of 1909 in New York State, as compared with 7 last year and 17 in 1907. Of the casualties this year 5 or 6 proved fatal, whereas last year there were only two fatalities. About one-half of the shooting accidents reported this fall occurred in the Adirondacks and two or three were due to persons being mistaken for deer.

September 17.—Jesse Moyer of Chases Lake, aged 26 years, while hunting about 15 miles from Sperryville, Lewis county, was shot and killed by an unknown hunter.

September 19.—Herbert Westcott, while near Eaton Brook Reservoir, Madison county, was accidentally shot in the left arm by some boys who were hunting in the woods near by.

September 20.—Albert Fisher of Saranac Lake, while hunting on Roger Mountain, was mistaken for a deer by an unknown hunter and shot through the body.

September 21.—Charles Osler, who had been working on the Whitney preserve in the Adirondacks, while near Horseshoe, accidentally discharged his rifle and the bullet went through his right hand, shattering it, passing out at the elbow.

October 8.—Henry Lewis, proprietor of the Wayside Inn, Lake Clear Junction, while hunting at Little Fish Pond, twelve miles from Saranac Lake, was mistaken for a deer by another hunter and shot, the bullet passing through his body just above the heart. Not fatally hurt.

October 27.—Frank Tansley of Rockwood, Fulton county, aged about 25 years, while hunting deer in Hamilton county,

about midway between Arietta and Lake Piseco, fell and his rifle being discharged by accident the ball perforated his wrist, passed through his abdomen and, taking an upward course, came out at the neck. Death was instantaneous.

October 31.—Parker Corts, at Whitesboro, aged 12 years, while hunting near that place, accidentally dropped his double barreled shotgun and both barrels were discharged. One charge tore away the flesh of the right thigh and the other tore along the left breast, exposing the bone, and took away the left ear.

November 1.—While Charles L. Bryant of Columbus, Chenango county, aged 19 years, was hunting squirrels near that place, the trigger of his rifle was caught by a twig and the weapon discharged. The bullet struck him in the temple and death was instantaneous.

November 3.—While Charles DeLong of Fort Plain, aged about 21 years, was hunting on the Mohawk river, near that place, one barrel of his shotgun was accidentally discharged and he was severely wounded in the left side.

November 13.—Frank White, aged about 70 years, who resided about five miles from Malone, Franklin county, and who had been hunting deer in the vicinity of Duane, was found dead in the woods, having been shot accidentally or otherwise.

December 27.—Thomas Smith of Saranac Lake, aged 8 years, while hunting rabbits in company with his father near that village, was badly wounded by the accidental discharge of a 22-caliber rifle which he carried. The ball struck him in the upper lip and took an upward course through the nostrils, coming out at the forehead between the eyes.

December 27.—While four boys with shotguns were hunting rabbits near Saranac Lake, they fired at a rabbit, and John Walker, aged 14 years, was accidentally wounded. A buckshot passed through his right lung.

December 27.—At Lake Clear Junction in the Adirondacks while Frank Piets, aged 17, was cleaning a 22-caliber revolver, it was accidentally discharged, the ball penetrating his right hand.

W.

## Regular Protectors

	Actions brought	Recovery	Court costs	Constable fees	Attorneys' fees	Other charges	Total costs
Burnham, J. B., chief protector.	1	.....	\$1 70	.....	.....	.....	\$1 70
Worts, M. C., first assistant chief.	.....	.....	.....	.....	.....	.....	.....
Leavitt, J. E., second assistant chief.	3	\$433 00	2 65	.....	.....	.....	2 65
Nichols, R. B., third assistant chief.	6	165 00	6 10	\$5 65	.....	\$14 00	25 75
McCollom, B. H., fourth assistant chief.	3	436 62	36 62	.....	\$110 00	.....	146 62
Hawn, Spencer, fifth assistant chief.	9	366 26	14 35	47 05	214 71	.....	276 11
Legge, Lewellyn, division chief.	18	339 30	22 40	21 00	275 00	50 01	368 41
Salisbury, B., division chief.	1	.....	9 40	5 50	8 00	.....	22 00
Dorlon, E. A., division chief.	11	370 00	6 80	.....	70 00	.....	76 80
Vosburgh, I., division chief.	8	339 00	4 00	.....	.....	.....	4 00
Kidd, Willett, division chief.	29	182 00	49 80	17 97	5 00	.....	72 77
Ball, J. E., .....	4	115 50	5 51	.....	.....	.....	5 51
Barnes, C. T., .....	9	525 00	10 90	6 25	25 10	.....	42 25
Beebe, C. A., .....	6	89 00	6 95	5 00	.....	.....	11 95
Birch, E. J., .....	2	73 60	3 60	.....	.....	.....	3 60
Boyd, Sterling, .....	17	251 00	17 30	5 05	11 17	.....	33 52
Broderick, J. W., .....	35	512 35	42 10	2 75	.....	.....	44 85
Brown, Orlo J., .....	3	100 00	85	.....	.....	.....	85
Burhans, Edwin, .....	7	345 00	.....	.....	15 00	.....	15 00
Burnett, Wm. H., .....	10	267 25	4 80	.....	.....	.....	4 80
Burnside, L. H., .....	16	209 50	36 32	19 80	.....	.....	56 12
Cloyes, Willis D., .....	9	82 80	8 70	16 75	10 00	.....	35 45
Colloton, J. A., .....	22	526 50	14 65	.....	.....	12 20	26 85
Couterman, E. T., .....	2	106 00	5 00	5 30	.....	.....	10 30
Culver, Chester C., .....	13	134 55	27 10	12 85	.....	.....	39 95
Doty, Wm. J., .....	3	79 05	4 65	.....	.....	.....	4 65
DoVille, C. T., .....	10	150 00	12 90	.....	.....	44	13 34
Farley, W. C., .....	31	581 20	32 95	9 10	6 00	4 00	52 05
Parnham, P. S., .....	28	439 25	27 50	1 75	7 50	.....	36 75



Featherston, I. E.	5	78 05	14 15	2 25	15 00	.....	31 40
Ferguson, A. C.	12	135 00	75	.....	.....	.....	75
Ferree, W. D.	9	187 65	15 45	5 25	20 00	.....	40 70
Gallagher E.	15	130 00	3 70	2 00	.....	.....	5 70
Geenen, Edw.	16	731 00	19 00	10 50	105 00	.....	134 50
Grant, R. H.	8	160 75	7 75	.....	.....	.....	7 75
Grenon, J. P.	6	182 15	20 15	22 65	18 80	.....	61 00
Haff, Harry P.	9	101 00	25 10	.....	.....	.....	25 10
Hand, Jay	21	654 02	18 70	5 25	70 00	60 02	153 97
Hayes, James.	2	10 00	2 35	.....	.....	.....	2 35
Hazelton, Miles.	8	140 65	5 65	.....	.....	.....	5 65
Hazen, E. A.	18	465 95	35 75	15 25	30 00	.....	81 00
Helmes, D. G.	13	281 00	.....	.....	.....	.....	.....
Hicks, E.	1	10 00	.....	.....	.....	.....	.....
Hincher, Thurlow	11	186 95	15 70	4 00	20 00	.....	39 70
Hodge, W. C.	9	110 50	75	.....	36 50	.....	37 25
Horton, H. A.	5	25 00	7 65	.....	.....	.....	7 65
Irons, W. H.	24	417 50	33 20	2 90	20 00	.....	56 10
Jones, Elmer.	13	207 50	10 20	11 65	.....	.....	21 85
Kinsman, Emery	16	918 40	20 30	2 85	20 00	.....	43 15
Lakin, L. S.	6	37 75	14 05	8 85	5 00	5 00	32 90
Leavitt, W. J.	11	202 00	24 25	.....	.....	.....	24 25
Low, J. H.	1	.....	3 15	4 00	6 00	.....	13 15
Marsh, Thos. E.	2	22 50	1 00	1 50	.....	.....	2 50
Martin, Edward	6	107 00	11 05	12 60	10 00	.....	33 65
Mattison, S. G.	5	189 00	6 00	3 00	10 00	.....	19 00
Moore, Alex.	4	459 85	10 85	3 80	.....	.....	14 65
McCormack, J. T.	4	150 00	.....	.....	10 00	.....	10 00
Noble, Geo. R.	7	72 55	9 50	13 35	.....	.....	22 85
Northrup, Joseph.	11	107 50	16 50	.....	.....	1 00	17 50
Norton, Duane	7	162 70	12 50	5 70	.....	11 50	29 70
Piersall, Samuel.	.....	.....	.....	.....	.....	.....	.....
Reed, W. L.	9	129 10	16 60	9 05	.....	.....	25 65
Reynolds, E. H.	8	317 80	13 50	19 05	70 00	27 41	129 96
Rice, John G.	7	100 00	31 42	7 50	.....	.....	38 02
Riley, Charles.	16	254 00	15 85	.....	30 00	.....	45 85
Sargent, W. S.	7	152 25	2 00	.....	20 00	.....	22 00

## Regular Protectors—(Concluded)

	Actions brought	Recovery	Court costs	Constable fees	Attorneys' fees	Other charges	Total costs
Sauter, J. V.	4	\$100 00	\$7 30	\$4 35	\$25 00	.....	\$36 65
Scott, N. A.	10	246 00	7 45	.....	45 00	.....	52 45
Scott, Sherman S.	2	53 00	3 00	.....	.....	.....	3 00
Seckington, Dan.	13	310 85	25 65	31 37	57 50	.....	114 52
Smith, J. R.	11	202 00	6 10	1 86	.....	.....	7 90
Somerville, Robert.	6	137 85	13 10	8 05	.....	.....	21 15
Spennburgh, D. C.	20	423 05	24 90	11 75	.....	.....	36 65
Squires, R. E.	28	282 15	57 55	29 00	45 00	\$64 45	196 00
Stanyon, Frank	9	260 00	76 98	.....	40 00	1 50	118 48
Sutton, George E.	12	203 35	13 85	.....	35 00	.....	48 85
Swarthout, O. L.	6	107 75	11 05	6 70	.....	3 14	20 89
Tarbell, N. B.	5	159 00	4 00	.....	32 19	.....	36 19
Thompson, H. H.	42	935 55	159 75	45 99	167 00	.....	372 74
Vann, J. B.	15	429 90	43 25	16 00	15 00	.....	74 25
Warren, R. E.	14	.....	13 25	12 00	15 00	10 90	51 15
Weston, W. H.	10	182 50	25 50	4 50	.....	.....	30 00
Williams, A. P.	14	359 90	21 90	14 95	25 00	.....	61 85
Willis, John	2	60 00	14 20	17 50	25 00	.....	56 70
Winch, C.	4	62 50	2 50	.....	.....	.....	2 50
Winslow, Alvin	5	141 50	1 50	.....	.....	.....	1 50
Woolf, O. C.	52	767 40	43 25	21 10	25 00	.....	89 35
Worden, C. G.	7	57 00	9 35	3 15	.....	.....	12 50
Total	948	\$21,290 65	\$1,445 50	\$582 93	\$1,825 47	\$265 57	\$4,119 47

## Results of Actions Brought

REGULAR PROTECTORS	Fined	Sent to jail	John Doe proceedings	Sentence suspended	Acquitted	Discontinued	No cause	Jury disagreed	Total
Burnham, J. B., chief protector.	.....	.....	.....	1	.....	.....	.....	.....	1
Worts, M. C., first assistant chief.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Leavitt, J. E., second assistant chief.	3	.....	.....	.....	.....	.....	.....	.....	3
Nichols, R. B., third assistant chief.	6	.....	.....	.....	.....	.....	.....	.....	6
McCollom, B. H., fourth assistant chief.	3	.....	.....	.....	.....	.....	.....	.....	3
Hawn, Spencer, fifth assistant chief.	9	.....	.....	.....	.....	.....	.....	.....	9
Legge, Llewellyn, division chief.	15	2	.....	1	.....	.....	.....	.....	18
Salisbury, B., division chief.	.....	.....	.....	.....	.....	1	.....	.....	1
Dorton, E. A., division chief.	9	.....	.....	.....	2	.....	.....	.....	11
Vosburgh, I., division chief.	8	.....	.....	.....	.....	.....	.....	.....	8
Kidd, Willett, division chief.	24	.....	4	1	.....	.....	.....	.....	29
Ball, J. E., .....	4	.....	.....	.....	.....	.....	.....	.....	4
Barnes, C. T.	3	.....	1	.....	1	4	.....	.....	9
Beebe, C. A.	5	1	.....	.....	.....	.....	.....	.....	6
Birch, E. J.	2	.....	.....	.....	.....	.....	.....	.....	2
Boyd, Sterling.	16	.....	1	.....	.....	.....	.....	.....	17
Broderick, J. W.	29	.....	.....	5	.....	.....	.....	1	35
Brown, Orlo J.	3	.....	.....	.....	.....	.....	.....	.....	3
Burhans, Edwin.	4	.....	1	2	.....	.....	.....	.....	7
Burnett, Wm. H.	8	.....	2	.....	.....	.....	.....	.....	10
Burnside, L. H.	16	.....	.....	.....	.....	.....	.....	.....	16
Cloyes, Willis D.	8	1	.....	.....	.....	.....	.....	.....	9
Colloton, J. A.	22	.....	.....	.....	.....	.....	.....	.....	22
Couterman, E. T.	2	.....	.....	.....	.....	.....	.....	.....	2
Culver, Chester C.	8	1	.....	1	.....	3	.....	.....	13
Doty, Wm. J.	3	.....	.....	.....	.....	.....	.....	.....	3
DoVille, C. ↑	9	.....	1	.....	.....	.....	.....	.....	10
Farley, W. C.	29	1	.....	1	.....	.....	.....	.....	31

## Results of Action Brought—(Concluded)

REGULAR PROTECTORS	Fined	Sent to jail	John Doe proceedings	Sentence suspended	Acquitted	Discontinued	No cause	Jury disagreed	Total
Farnham, P. S.....	27	1	.....	.....	.....	.....	.....	.....	28
Peatherston, I. S.....	3	.....	1	.....	.....	.....	.....	.....	5
Ferguson, A. C.....	12	.....	.....	.....	.....	.....	1	.....	12
Ferree, W. D.....	8	.....	.....	.....	1	.....	.....	.....	9
Gallagher, E.....	8	1	.....	1	1	.....	4	.....	15
Geenen, Edw.....	16	.....	.....	.....	.....	.....	.....	.....	16
Grant, R. H.....	8	.....	.....	.....	.....	.....	.....	.....	8
Grenon, J. P.....	3	.....	2	.....	.....	1	.....	.....	6
Haff, Harry P.....	8	.....	.....	.....	.....	1	.....	.....	9
Hand, Jay.....	21	.....	.....	.....	.....	.....	.....	.....	21
Hayes, James.....	1	.....	.....	1	.....	.....	.....	.....	2
Hazelton, Miles.....	8	.....	.....	.....	.....	.....	.....	.....	8
Hazen, E. A.....	15	.....	.....	.....	3	.....	.....	.....	18
Helmes, D. G.....	13	.....	.....	.....	.....	.....	.....	.....	13
Hicks, E.....	1	.....	.....	.....	.....	.....	.....	.....	1
Hincher, Thurlow.....	10	.....	1	.....	.....	.....	.....	.....	11
Hodge, W. C.....	8	.....	.....	.....	1	.....	.....	.....	9
Horton, H. A.....	3	.....	.....	2	.....	.....	.....	.....	5
Irons, W. H.....	17	.....	1	6	.....	.....	.....	.....	24
Jones, Elmer.....	12	.....	.....	1	.....	.....	.....	.....	13
Kinsman, Emery.....	16	.....	.....	.....	.....	.....	.....	.....	16
Lakin, L. S.....	3	2	1	.....	.....	.....	.....	.....	6
Leavitt, W. J.....	6	4	1	.....	.....	.....	.....	.....	11
Low, J. H.....	.....	.....	.....	.....	.....	.....	.....	.....	1
Marsh, Thomas E.....	2	.....	.....	.....	.....	.....	.....	.....	2
Martin, Edward.....	5	.....	.....	.....	1	.....	.....	.....	6
Mattison, S. G.....	5	.....	.....	.....	.....	.....	.....	.....	5
Moore, Alex.....	3	.....	1	.....	.....	.....	.....	.....	4



## Result of Actions Brought

SPECIAL GAME PROTECTORS AND OTHERS	Actions brought	Recovery	Court Costs	Constable fees	Attorneys' fees	Other charges	Total costs
Anson, B. J.....	11	\$166 00	\$20 85	\$16 75	\$3 18	.....	\$40 48
Anttes, A.....	3	175 00	14 55	.....	.....	.....	14 55
Anthony, E.....	7	170 95	5 95	.....	.....	.....	5 95
Bardo, L.....	14	383 65	33 05	23 05	45 00	\$22 70	123 80
Barney, L.....	2	24 00	4 00	.....	.....	.....	4 00
Birmselmeyer, W.....	2	35 00	4 90	.....	.....	.....	4 90
Boessmann, F. C.....	4	48 75	8 75	.....	.....	.....	8 75
Bond, F.....	1	12 20	1 00	1 20	.....	.....	2 20
Bradley, F.....	2	50 00	8 50	4 75	.....	.....	13 25
Brigham, F. C.....	2	20 00	1 05	.....	.....	.....	1 05
Bruce, A. B.....	4	150 50	50	.....	.....	.....	50
Brundage, C. C.....	1	.....	11 65	10 35	15 00	.....	37 00
Bullis, A. R.....	1	10 00	2 00	.....	.....	.....	2 00
Bunnell, H. C.....	2	24 00	5 40	.....	.....	.....	5 40
Cadalso, C. E.....	3	65 00	9 00	.....	.....	.....	9 00
Cain, C. R.....	1	10 00	.....	.....	.....	.....	.....
Call, A.....	1	11 00	1 00	.....	.....	.....	1 00
Call, J.....	2	.....	8 20	.....	.....	.....	8 20
Capen, M. S.....	1	10 00	1 00	.....	.....	.....	1 00
Caples, E.....	4	50 00	5 75	7 29	.....	1 50	14 54
Cheney, C.....	1	171 25	1 50	14 25	15 00	.....	30 75
Conconan, J.....	1	20 00	6 55	5 15	5 00	.....	26 70
Con, H.....	2	20 00	2 00	.....	.....	.....	2 00
Cooper, A.....	5	188 25	12 45	9 25	20 00	25 50	67 20
Cook, A.....	4	138 25	6 60	.....	.....	12	6 72
Covert, S.....	1	.....	3 60	.....	.....	.....	3 60
Cowell, W. E.....	3	64 95	4 00	.....	.....	.....	4 00
Dahn, J. W.....	5	64 05	5 20	.....	.....	.....	5 20
Darling, N.....	3	10 00	5 10	.....	.....	.....	5 10

Davidson, H.	2	191 25	2 25	4 00	10 00	.....	16 25
Decker, J.	1	15 00	1 95	2 25	.....	.....	4 20
Demo, B. J.	3	30 00	11 25	6 65	.....	.....	17 90
Donnelly, C.	1	25 00	3 10	2 75	.....	.....	5 85
Dillenbeck, G. W.	5	41 00	1 00	.....	.....	.....	1 00
Doyle, P.	1	10 00	.....	.....	.....	.....	.....
Dubois, A.	9	120 00	4 00	.....	.....	45	4 45
Dumas, S.	1	26 00	1 00	.....	.....	.....	1 00
Ebeling, G.	2	50 00	.....	7 50	.....	.....	13 40
Edwards, J.	7	70 00	13 75	.....	.....	.....	13 75
Farner, H. M.	3	61 00	1 00	.....	.....	.....	1 00
Farrello, E.	2	62 00	2 00	.....	.....	.....	2 60
Fennelly, P.	1	60 00	.....	.....	.....	.....	.....
Finch, W. T.	1	10 00	3 55	1 95	.....	.....	5 50
Floyd, W. R.	6	82 00	10 65	3 50	10 00	.....	24 15
Gage, A. N.	1	25 00	2 70	2 70	.....	3 00	8 40
Garrett, D.	2	50 00	5 70	5 04	10 00	.....	20 74
Gauding, E. W.	7	105 00	7 35	.....	.....	.....	7 35
Geraghty, J. H.	1	25 00	6 60	6 81	.....	.....	13 41
Gleisner, C. J.	1	10 00	50	.....	.....	.....	50
Graham, J.	10	310 00	.....	.....	20 00	.....	20 00
Griswold, F. A.	3	785 00	.....	.....	333 89	.....	333 89
Guiles, G. A.	2	22 00	2 00	.....	.....	.....	2 00
Hamilton, F. W.	12	249 20	32 75	7 60	10 00	5 50	55 85
Hill, J.	1	10 00	2 00	.....	.....	.....	2 00
Hoffman, F.	13	220 00	30 00	20 60	20 50	.....	71 10
Hohman, J. F.	3	84 25	4 00	1 25	5 00	4 00	14 25
Hurley, D. H., Jr.	1	10 00	.....	.....	.....	.....	.....
Issendorf, G.	4	5 00	.....	.....	.....	.....	.....
Ives, W.	1	60 00	2 00	.....	10 00	.....	12 00
Jackson, W. H.	4	85 75	75	.....	.....	.....	75
Jenison, S. E.	1	10 00	.....	.....	.....	.....	.....
Jennings, H. S.	1	26 40	1 40	.....	.....	.....	1 40
Johnson, F. E.	1	60 00	.....	.....	.....	.....	.....
Jones, A. V.	1	180 00	3 80	.....	.....	10 00	13 80
Jones, A.	1	25 00	.....	.....	.....	.....	.....

## Result of Actions Brought—(Continued)

SPECIAL GAME PROTECTORS AND OTHERS	Actions brought	Recovery	Court costs	Constable fees	Attorneys' fees	Other charges	Total costs
Keating, W. J.	1	\$15 00	.....	.....	.....	.....	.....
Kemp, P. J.	2	75 00	\$1 00	.....	.....	.....	\$1 00
Kernaghan, W. S.	1	.....	.....	.....	.....	.....	.....
Knobloch, P.	15	285 05	21 75	\$3 25	.....	.....	25 00
Koch, A. G.	3	20 00	10 90	.....	\$25 00	.....	35 90
Koch, W. E.	1	.....	2 50	4 75	10 00	\$6 20	23 45
Lant, H. J.	1	10 40	40	.....	.....	.....	40
Laurence, J.	.....	.....	.....	.....	.....	.....	.....
Lewis, F.	3	32 00	5 85	1 70	.....	.....	7 55
Littlefair, F. B.	2	26 50	1 50	.....	.....	.....	1 50
Mandigo, J.	11	187 60	19 85	4 50	10 00	.....	34 35
Maston, C. H.	1	31 50	1 50	.....	.....	.....	1 50
Mason, B.	1	14 90	2 55	2 35	.....	.....	4 90
McCall, H.	2	20 00	4 00	.....	.....	.....	4 00
McCarthy, F.	1	10 00	2 25	.....	.....	.....	2 25
McCumber, G.	2	116 45	13 00	23 45	24 85	.....	61 30
Miles, R. G.	4	88 80	7 88	5 92	.....	.....	13 80
Moffatt, J. B.	10	155 00	36 45	30 10	.....	2 12	68 67
Moody, H.	1	30 00	2 60	.....	.....	.....	2 60
Monarity, J.	7	214 50	15 60	2 00	5 00	.....	22 60
Morse, W. J.	4	25 00	8 45	.....	.....	.....	8 45
Munch, C. C.	3	.....	.....	.....	.....	.....	.....
Murray, T.	1	60 00	3 45	.....	.....	.....	3 45
Neet, G. H.	1	15 00	.....	.....	.....	.....	.....
Oberschiemer, J.	1	50 00	4 85	.....	.....	.....	485
Odell, E.	5	100 00	26 80	11 75	.....	.....	38 55
Overton, J. E.	1	.....	.....	.....	89 32	.....	89 32
Peetzig, F.	1	50 00	.....	.....	10 00	.....	10 00
Perry, J. L.	1	250 00	.....	.....	.....	.....	.....



Perry, F. M.	3	50 00	.....	.....	5 00	.....	5 00
Perry, G. H.	3	30 00	.....	.....	5 00	.....	11 45
Phelps, A.	1	10 00	.....	.....	.....	.....	.....
Pitts, F. E.	6	126 85	.....	.....	.....	.....	22 15
Poole, R. B.	4	170 00	.....	.....	.....	.....	5 40
Prime, J. P.	1	11 00	.....	.....	.....	.....	1 00
Putnam, H. M.	2	20 00	.....	.....	.....	.....	36 25
Read, L.	1	3 00	.....	.....	.....	.....	.....
Reddy, M. J.	1	10 00	.....	.....	.....	.....	.....
Reynolds, E. N.	1	236 00	.....	.....	.....	.....	76 00
Roat, G. H.	1	10 00	.....	.....	.....	.....	33 85
Robinson, A.	2	10 00	.....	.....	.....	.....	10 05
Rose, J. J.	2	.....	.....	.....	.....	.....	.....
Rutherford, W. S.	4	70 75	.....	.....	.....	.....	5 75
Schmidt, F. T.	2	40 00	.....	.....	.....	.....	6 10
Scholl, D. P.	1	.....	.....	.....	.....	.....	28 10
Schields, G. O.	1	200 00	.....	.....	.....	.....	63 50
Simpson, C. H.	1	35 00	.....	.....	.....	.....	7 70
Skinner, C. H.	7	76 80	.....	.....	.....	.....	17 10
Smedley, W. L.	1	.....	.....	.....	.....	.....	.....
Smith, W. K.	9	226 50	.....	.....	.....	.....	32 20
Smith, W. N.	4	85 00	.....	.....	.....	.....	28 70
Smith, G. D.	4	100 00	.....	.....	.....	.....	26 10
Smith, R. F.	6	60 00	.....	.....	.....	.....	25 80
Smith, C. J.	6	283 20	.....	.....	.....	.....	53 20
Smith, G. W.	1	20 00	.....	.....	.....	.....	4 10
Stewart, C. E.	5	99 00	.....	.....	.....	.....	19 00
Suor, R. S.	2	85 00	.....	.....	.....	.....	.....
Taylor, J.	1	10 00	.....	.....	.....	.....	.....
Temple, A. S.	11	87 00	.....	.....	.....	.....	104 32
Van Vorst, H. E.	2	50 00	.....	.....	.....	.....	32 30
Viele, F. P.	6	83 50	.....	.....	.....	.....	11 25
Voltz, P.	2	20 00	.....	.....	.....	.....	.....
Walrath, W.	2	65 00	.....	.....	.....	.....	29 50
Warren, F.	4	157 50	.....	.....	.....	.....	5 75
Watters, E. R.	1	10 00	.....	.....	.....	.....	50

## Result of Actions Brought—(Concluded)

SPECIAL GAME PROTECTORS AND OTHERS	Actions brought	Recovery	Court Costs	Constable fees	Attorneys' fees	Other charges	Total costs
Weeks, P. L.	2	\$25 00	\$6 20	\$6 50	.....	.....	\$12 70
Wilder, S. P.	2	28 00	5 33	1 90	.....	.....	7 23
Williamson, J. A.	1	15 00	3 20	.....	.....	\$0.15	3 35
Woodworth, E. B.	4	32 00	4 25	.....	.....	.....	4 25
Woodworth, H. J.	2	40 00	16 00	4 75	\$22 50	.....	43 25
Wright, C. K.	3	.....	16 95	25 57	10 00	12 50	65 02
Young, L.	1	40 25	25	.....	.....	25	50
Total	423	\$9,739 50	\$8,48 81	\$474 00	\$1,007 84	\$99 89	\$2,430 54





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## Summary of Recoveries and Expenses

	Fines and penalties	Expenses of prosecution
Regular protectors.....	\$21,290 65	\$4,119 47
Special protectors and others.....	9,739 50	2,430 54
Total.....	\$32,030 15	\$6,550 01

## Summary of Results of Actions Brought

	Regular protectors	Special protectors, etc.	Total
Fined.....	821	369	1,190
Sent to jail.....	21	16	37
John Doe proceedings.....	34	3	37
Sentence suspended.....	31	15	46
Acquitted.....	22	13	35
Discontinued.....	12	2	14
No cause.....	5	4	9
Jury disagreed.....	22	1	3
Total.....	949	433	1,371



**Sections of the Forest, Fish and Game Law Violated from October 1, 1908, to September 30, 1909**

COUNTY	26	32	42	56	76	77	78	79	80	81	82	84	87	88	89
Albany											2				
Allegany											2	1		1	
Broome											4				
Cattaraugus											2		1		
Cayuga											6	1	1		
Chautauqua										1	6			2	
Chemung						1					2				
Chenango															
Clinton						2		4							
Columbia								2							
Cortland															
Delaware					2							2			
Dutchess											2				
Erie													3	1	
Essex			3		2	1	1	14				5			
Franklin	1		4	1	2	3				1		1			
Fulton			1												
Genesee											2				
Greene															
Hamilton		27				2		12							
Herkimer	1	2			3			2					1	2	
Jefferson											1	1		5	
Kings						3					2				
Lewis								1							
Livingston					2										
Madison	1									1	6			1	
Monroe											1				
Montgomery										1		1		1	

Sections of the Forest, Fish and Game Law Violated from October 1, 1908, to September 30, 1909

COUNTY	26	32	42	56	76	77	78	79	80	81	82	84	87	88	89
Nassau.....														1	
New York.....															
Niagara.....													1	6	
Oneida.....			1			1					1		1		
Onondaga.....															
Ontario.....															
Orange.....															
Orleans.....											2				
Oswego.....					4	4					2		1		
Otsego.....											2		1	2	
Putnam.....															
Queens.....															
Rensselaer.....															
Richmond.....															
Rockland.....												2			
St. Lawrence.....			2	7	12	9	1	3	1	3	1		6	3	
Saratoga.....			1					1			2				
Schenectady.....											1				
Schoharie.....											1		2		
Schuyler.....										2	2				
Seneca.....															
Steuben.....											10		1		
Suffolk.....															
Sullivan.....					1			3							
Tioga.....															
Tompkins.....											3				
Ulster.....		1						1		1					
Warren.....		6			4	1		6							

Washington.....	1	2	2	27	2	50	1	11	71	14	30	23	1		
Wayne.....	1						1		2						
Westchester.....											5				
Wyoming.....									1				1		
Yates.....											1				
											2				
	1	2	49	8	35	27	2	50	1	11	71	14	30	23	1

Sections of the Forest, Fish and Game Law Violated from October 1, 1908 to September 30, 1909—(Continued)

COUNTY	91	92	93	95	96	98	100	103	104	106	108	109	111	112	115
Albany.....						1			1						
Allegany.....									2		2				
Broome.....									9						1
Cattaraugus.....	1								3						
Cayuga.....					2				2			1			2
Chautauqua.....						1			8						
Chemung.....						2			10						8
Chenango.....			1						2						
Clinton.....										1				1	
Columbia.....						1				1					
Cortland.....															
Delaware.....									1	1	1				
Dutchess.....															
Erie.....					2	8			14	1					
Essex.....									5	2				3	2
Franklin.....	1					1			1	1					
Fulton.....						1			2	3					
Genesee.....									7						
Greene.....	1					1			4	2					
Hamilton.....										3				1	
Herkimer.....			1						14	6	5			2	
Jefferson.....						2			17	2				5	
Kings.....						5									
Lewis.....									3	7		1			
Livingston.....					7	1			11	1					
Madison.....						1			2						
Monroe.....	1			1		1									
Montgomery.....					16				15			1			1

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Sections of the Forest, Fish and Game Law Violated from October 1, 1908 to September 30, 1909 — (Continued)

COUNTY	116	117	120	122	123	124	125	126	127	128	129	131	133	135	143
Albany.....							8								
Allegany.....							2								
Broome.....	1					3	10								
Cattaraugus.....															
Cayuga.....							5								
Chautauqua.....							3								
Chemung.....					3		7								
Chenango.....					4		5								
Clinton.....							14		1						
Columbia.....							13					1			
Cortland.....					1		6								
Delaware.....							1					5			
Dutchess.....															
Erie.....							20	2							
Essex.....							1			1				2	
Franklin.....		1													
Fulton.....							7								
Genesee.....							3							3	
Greene.....			1			1	1				1				
Hamilton.....															
Herkimer.....							4								
Jefferson.....		1					3								
Kings.....		1													
Lewis.....															
Livingston.....		1				3	8					1			
Madison.....							11								
Monroe.....						2	33								
Montgomery.....							7								

Nassau	2																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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## FIFTEENTH ANNUAL REPORT OF THE

[illegible]



	6	3	1	4	2	1	1	4	3	2	7	1	1,419
Nassau.....													21
New York.....													18
Niagara.....													51
Oneida.....													28
Onondaga.....													38
Ontario.....													5
Orange.....													16
Orleans.....	3												8
Oswego.....	2												41
Otsego.....			1										20
Putnam.....													.....
Queens.....													6
Rensselaer.....													13
Richmond.....													7
Rockland.....													105
St. Lawrence.....													29
Saratoga.....													11
Schenectady.....													8
Schoharie.....													31
Schuyler.....													5
Seneca.....													54
Steuben.....													16
Suffolk.....													9
Sullivan.....													25
Tioga.....													13
Tompkins.....													26
Ulster.....			1										26
Warren.....													27
Washington.....													39
Wayne.....					2								37
Westchester.....													3
Wyoming.....													11
Yates.....													.....
Total.....	6	3	1	4	2	1	1	4	3	2	7	1	1,419

**PROTECTION OF FISH**  
**Illegal Devices Seized**

REGULAR PROTECTORS	Fyke nets	Trap nets	Gill nets	Squat nets	Seine	Pound Nets	Set lines	Spear	Tip ups	Snares	Value
McCollom, B. H.	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	\$23 00
Hawn, Spencer	.....	16	.....	.....	.....	.....	.....	.....	.....	.....	447 00
Legge, L.	.....	.....	.....	.....	.....	.....	1	.....	.....	.....	3 00
Kidd, Willett	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	15 00
Dorlon, E. A.	.....	.....	30	.....	.....	.....	.....	.....	.....	.....	200 00
Boyd, S.	.....	.....	6	.....	.....	.....	2	.....	.....	.....	29 25
Broderick, J. W.	17	1	.....	2	1	1	.....	.....	.....	.....	177 00
Brown, O. J.	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	10 00
Burhans, Edw.	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	75 00
Couterman, E. T.	3	12	2	.....	.....	.....	1	.....	.....	.....	404 50
Culver, C. C.	.....	13	4	.....	.....	.....	1	.....	.....	.....	45 00
Doty, William J.	.....	.....	.....	.....	4	.....	.....	.....	.....	.....	68 00
DoVille, C. T.	21	6	24	.....	2	.....	6	3	.....	.....	615 00
Featherston, I. E.	17	.....	8	.....	.....	.....	4	.....	.....	.....	343 00
Ferguson, A. C.	.....	.....	.....	.....	.....	.....	.....	.....	5	.....	4 00
Ferree, W. D.	95	1	8	.....	.....	.....	.....	74	64	.....	1,396 25
Gallagher, E.	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	50 00
Geenen, Edw.	32	.....	.....	49	19	3	.....	.....	.....	.....	847 00
Hazen, E. A.	.....	.....	11	.....	.....	.....	13	.....	.....	.....	181 50
Helms, D. G.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hincher, T.	28	.....	5	.....	1	.....	1	.....	.....	.....	238 00
Irons, William H.	7	.....	2	.....	.....	.....	.....	.....	.....	.....	105 00
Kinsman, E.	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	13 00
Martin, Edw.	.....	.....	1	1	.....	.....	.....	.....	.....	.....	11 50
Mattison, S. G.	3	.....	11	.....	.....	.....	.....	.....	.....	.....	187 00
Noble, G. R.	2	.....	.....	.....	.....	.....	2	.....	.....	.....	47 00
Northrup, Joseph	10	2	22	.....	.....	.....	17	.....	30	.....	391 50

Norton, D.....	1	128	188	54	38	4	109	84	152	50	\$10,302 25
Piersall, Sam.....	25	1	1								
Reed, W L.....	1	1	1				3		42		
Rice, J. G.....	4	2	6								
Riley, Chas.....	18		4		3						
Sargent, W. S.....			6				9		11		
Scott, S. S.....			1								
Seckington, D. W.....	1										
Somerville, R.....											
Speenburgh, D. C.....					1					50	
Squires, R. E.....							10				
Swarthout, O. L.....	2		3								
Thompson, H. H.....	42		18								
Vann, J. B.....	1										
Warren, R. E.....	9										
Weed, W. J.....	1	2					3				
Weston, W. H.....	7	3	2	2			29	1			
Williams, A. P.....			3								
Willis, John.....	3	36	1								
Woolf, O. C.....		2					4				
Worden, C. G.....		4	1								
Total.....	323	128	188	54	38	4	109	84	152	50	

**PROTECTION OF FISH**  
**Illegal Devices Seized**

SPECIAL PROTECTORS	Fyke nets	Trap nets	Gill nets	Squat nets	Seine	Pound nets	Set lines	Spear ups	Tip ups	Snares	Value
Anson, B. J.....	9	.....	.....	.....	.....	.....	.....	1	.....	.....	\$17 25
Anthony, Edward.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	35 00
Bardo, Louis.....	10	1	4	.....	.....	.....	3	.....	.....	.....	237 00
Dahn, J. W.....	.....	.....	.....	.....	.....	.....	1	1	.....	.....	1 00
Gage, A. M.....	1	.....	5	.....	.....	.....	.....	.....	.....	.....	17 50
Gauding, Ernest.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....
Hamilton, F. W.....	12	3	.....	.....	2	.....	1	5	.....	.....	170 50
Jones, A. J.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	8 00
Kipply, C.....	2	5	.....	.....	.....	.....	.....	.....	.....	.....	160 00
Mandigo, John.....	.....	6	4	.....	.....	.....	2	.....	24	.....	93 50
Moody, Herbert.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....	55 00
Stewart, C. E.....	4	.....	1	.....	.....	.....	2	3	.....	.....	96 00
Weller, George.....	.....	.....	.....	.....	.....	.....	10	.....	.....	.....	75
Totals.....	38	19	14	.....	3	.....	19	10	24	3	\$891 50

SUMMARY											
Regulares.....	323	128	188	54	38	4	109	84	152	50	\$10,302 25
Specials.....	38	19	14	.....	3	.....	19	10	24	3	891 50
Total.....	361	147	202	54	41	4	128	94	176	53	\$11,193 75

Licensed Nets Used and Fees Paid October 1, 1909 to September 30, 1909

	Rykes	Scaps and drops	Gills	Seines	Stakes	Traps	Row or sail boats	Power boats under 10 tons gross burden	Power boats from 10 to 15 tons gross burden	Power boats from 15 to 20 tons gross burden	Power boats from 20 to 25 tons gross burden	Power boats from 25 to 30 tons gross burden	Power boats from 30 to 35 tons gross burden	Power boats over 40 tons gross burden	Fees
Hudson river.....	719	423	196	146	14										\$3,097 43
Wappingers creek.....															
Rondout creek.....															
Delaware river.....															
Ten Mile river.....															
Lake Erie.....							13	37							
Lake Ontario.....							33	25							
Chaumont Bay, etc.....	549		78	1		157									1,065 00
Cayuga lake.....			42	4		2									755 00
Seneca lake.....	4		68	4											857 00
Niagara river.....															240 00
Otsego Lake.....			4			7									364 00
Perch lake*.....	20														35 00
South pond*.....	8														20 00
Colwell pond*.....	10														8 00
Goose pond*.....	9														10 00
Oneida river*.....				1											9 00
Oneida lake*.....				1											5 00
Cross lake*.....				1											5 00
Onondaga lake*.....				1											5 00
Lake Ontario*.....	14														14 00
<b>Total.....</b>	<b>333</b>	<b>423</b>	<b>388</b>	<b>159</b>	<b>14</b>	<b>176</b>	<b>46</b>	<b>62</b>	<b>4</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>\$6,514 43</b>
Minnow net licenses, 741.....															\$741 00
Set line licenses, 141.....															141 00
Certificates to collect birds, their nests and eggs for scientific purposes, 27.....															27 00
Nonresident fishing licenses, 6.....															30 00
<b>Grand total.....</b>															<b>\$7,453 43</b>

\* Deleterious fish, removal.

**RETURNS OF LICENSED FISHERMEN.**  
**Value of Fish Reported Caught During the Year 1900.**

	Chaumont Bay, etc.	Hudson river, etc.	Lake Erie.	Lake Ontario.	Seneca Lake.
Bass (striped).....	\$60 62	\$661 54	.....	.....	.....
Bass (rock).....	.....	.....	.....	28 80	.....
Bullheads.....	5,380 25	3,197 73	.....	93 91	.....
Carp.....	171 76	14,891 72	\$58 85	32 80	\$27 33
Catfish.....	.....	33 96	.....	.....	.....
Ciscoes.....	2,620 52	52 00	1,317 00	1,373 46	.....
Dogfish.....	.....	.....	.....	4 00	.....
Eels.....	.....	895 46	.....	193 35	.....
Frostfish.....	2,819 53	414 60	.....	2 00	.....
Herring.....	.....	2,769 30	47,310 65	359 58	.....
Lake trout.....	.....	.....	102 47	.....	5 13
Mullett.....	11 20	.....	.....	.....	1,190 49
Perch.....	1,386 80	1,925 35	10 00	11 50	.....
Pickrel.....	1,651 02	193 20	497 97	385 99	104 52
Pike (blue).....	1,113 50	.....	.....	36 85	.....
Pike (wall-eyed).....	252 42	.....	34,173 25	4,276 43	.....
Shad.....	.....	20,210 77	.....	226 69	.....
Sturgeon.....	349 05	800 51	4,656 28	6 00	.....
Sturgeon eggs.....	.....	.....	.....	2,104 99	.....
Suckers.....	5,132 46	5,605 58	836 06	396 75	.....
Sunfish.....	348 83	248 97	.....	1,317 13	88 92
Whitefish.....	245 30	6 50	7,722 20	44 95	.....
.....	.....	.....	.....	8,735 21	.....
Total.....	\$21,543 26	\$51,907 19	\$96,594 73	\$19,630 39	\$1,416 39

## RETURNS OF LICENSED FISHERMEN.

Value of Fish Reported Caught During the Year 1909 — (Continued).

	Cayuga lake.	*Cayuga lake.	Niagara river.	*Oneida river.	*Perch lake.	*South pond.
Bass (striped).....	.....	.....	.....	.....	.....	.....
Bass (rock).....	.....	.....	.....	.....	.....	.....
Bullheads.....	.....	\$2,845 70	.....	.....	\$2,638 00	\$75 00
Carp.....	\$30 75	1,036 12	.....	.....	.....	15 00
Catfish.....	.....	.....	.....	.....	.....	.....
Ciscoes.....	.....	.....	.....	.....	.....	.....
Dogfish.....	.....	.....	.....	.....	.....	.....
Eels.....	.....	6 50	\$4 60	.....	.....	5 00
Frostfish.....	.....	.....	.....	.....	.....	.....
Herring.....	.....	.....	1 50	.....	.....	.....
Lake trout.....	174 17	.....	.....	.....	.....	.....
Mullett.....	.....	.....	.....	.....	.....	.....
Perch.....	.....	.....	10 50	.....	50 82	.....
Pickarel.....	4 20	.....	.....	.....	383 24	.....
Pike (blue).....	11 50	.....	124 50	.....	.....	.....
Pike (wall-eyed).....	2 10	.....	.....	.....	.....	.....
Shad.....	.....	.....	.....	.....	.....	.....
Sturgeon.....	.....	.....	20 00	.....	.....	.....
Sturgeon eggs.....	.....	.....	.....	.....	.....	.....
Suckers.....	10 23	15 20	1 50	\$319 10	72 80	.....
Sunfish.....	.....	.....	.....	.....	.....	4 50
Whitefish.....	8 20	.....	.....	.....	.....	.....
Total.....	\$241 15	\$3,903 52	\$162 60	\$319 10	\$3,144 86	\$99 50

\* Deleterious fish.

# RETURNS OF LICENSED FISHERMEN.

Value of Fish Reported Caught During the Year 1909 — (Continued).

	*Colwell pond.	*Oneida lake.	*Goose pond.	Set lines.	Total.
Bass (striped).....	.....	.....	.....	.....	\$661 54
Bass (rock).....	.....	.....	.....	.....	89 42
Bullheads.....	.....	.....	.....	.....	14,979 89
Carp.....	\$640 00	\$25 00	\$84 30	.....	16,289 33
Catfish.....	.....	25 00	.....	.....	146 39
Ciscoes.....	.....	.....	.....	\$112 43	5,362 98
Dogfish.....	.....	.....	.....	.....	25 16
Eels.....	12 00	.....	9 16	.....	4,040 19
Frostfish.....	28 00	1 00	13 20	73 55	416 60
Herring.....	.....	.....	.....	.....	50,446 16
Lake trout.....	.....	.....	.....	.....	1,467 13
Mullett.....	.....	.....	.....	.....	32 70
Perch.....	.....	.....	.....	.....	15 50
Pickarel.....	.....	.....	.....	66 38	4,287 45
Pike (blue).....	.....	.....	.....	.....	2,334 89
Pike (wall-eyed).....	.....	.....	.....	.....	39,699 18
Shad.....	.....	.....	.....	63 23	544 44
Sturgeon.....	.....	.....	.....	.....	20,216 77
Sturgeon eggs.....	.....	.....	.....	3,898 57	11,829 40
Suckers.....	.....	.....	.....	.....	396 75
Sunfish.....	.....	2 00	20 83	.....	13,430 81
Whitefish.....	8 00	.....	20 06	.....	675 31
.....	.....	.....	.....	.....	16,717 41
Total.....	\$688 00	\$53 00	\$156 55	\$4,229 66	\$204,089 90
Value of minnows.....	.....	.....	.....	.....	16,968 18
Grand total.....	.....	.....	.....	.....	\$221,058 08

\* Deleterious fish.



**RETURNS OF LICENSED FISHERMEN.**  
**Pounds of Fish Reported Caught During the Year 1909.**

	Chamont bay, etc.	Hudson river, etc.	Lake Erie.	Lake Ontario.	Seneca lake.
Bass (striped).....	.....	5,838	.....	.....	.....
Bass (rock).....	1,882	.....	.....	742	.....
Bullheads.....	57,156	30,061	.....	913	.....
Carp.....	3,917	221,713	3,350	1,620	594
Catfish.....	.....	422	.....	.....	.....
Ciscoes.....	44,196	650	87,840	28,109	.....
Dogfish.....	.....	.....	.....	54	.....
Eels.....	3,624	8,944	.....	2,788	.....
Frostfish.....	.....	4,393	.....	120	.....
Herring.....	.....	111,334	3,975,462	8,818	29
Lake trout.....	.....	.....	1,713	.....	7,945
Mullett.....	280	.....	500	261	.....
Perch.....	38,300	30,593	10,037	8,109	964
Pickarel.....	18,152	1,167	.....	724	.....
Pike (blue).....	21,857	.....	1,212,896	102,573	.....
Pike (wall-eyed).....	2,834	.....	.....	2,317	.....
Shad.....	.....	254,559	.....	42	.....
Sturgeon.....	2,295	4,008	27,025	11,419	.....
Sturgeon eggs.....	.....	.....	.....	264	.....
Suckers.....	68,790	117,116	.....	12,965	1,495
Sunfish.....	13,230	4,604	6,330	1,702	.....
Whitefish.....	3,188	100	95,816	92,930	.....
Total.....	279,701	795,592	5,420,969	276,470	11,027

## RETURNS OF LICENSED FISHERMEN.

Pounds of Fish Reported Caught During the Year 1909 — (Continued).

	Cayuga lake.	*Cayuga lake.	Niagara river.	*Oneida river.	*Perch lake.	*South pond.
Bass (striped).....	.....	.....	.....	.....	.....	.....
Bass (rock).....	.....	.....	.....	.....	.....	.....
Bullheads.....	.....	28,960	.....	.....	26,380	750
Carp.....	734	45,025	.....	.....	.....	300
Catfish.....	.....	.....	.....	.....	.....	.....
Ciscoes.....	.....	.....	.....	.....	.....	.....
Dogfish.....	.....	.....	.....	.....	.....	.....
Eels.....	.....	120	60	.....	.....	100
Frostfish.....	.....	.....	.....	.....	.....	.....
Herring.....	.....	.....	50	.....	.....	.....
Lake trout.....	1,217	.....	.....	.....	.....	.....
Mullett.....	.....	.....	.....	.....	.....	.....
Perch.....	.....	.....	210	.....	726	.....
Pickarel.....	42	.....	.....	.....	3,484	.....
Pike (blue).....	98	.....	.....	.....	.....	.....
Pike (wall-eyed).....	29	.....	1,650	.....	.....	.....
Shad.....	.....	.....	.....	.....	.....	.....
Sturgeon.....	.....	.....	100	.....	.....	.....
Sturgeon eggs.....	.....	.....	.....	.....	.....	.....
Suckers.....	125	1,880	25	9,573	1,040	.....
Sunfish.....	.....	.....	.....	.....	.....	150
Whitefish.....	28	.....	.....	.....	.....	.....
Total.....	2,283	76,585	2,095	9,573	31,630	1,300

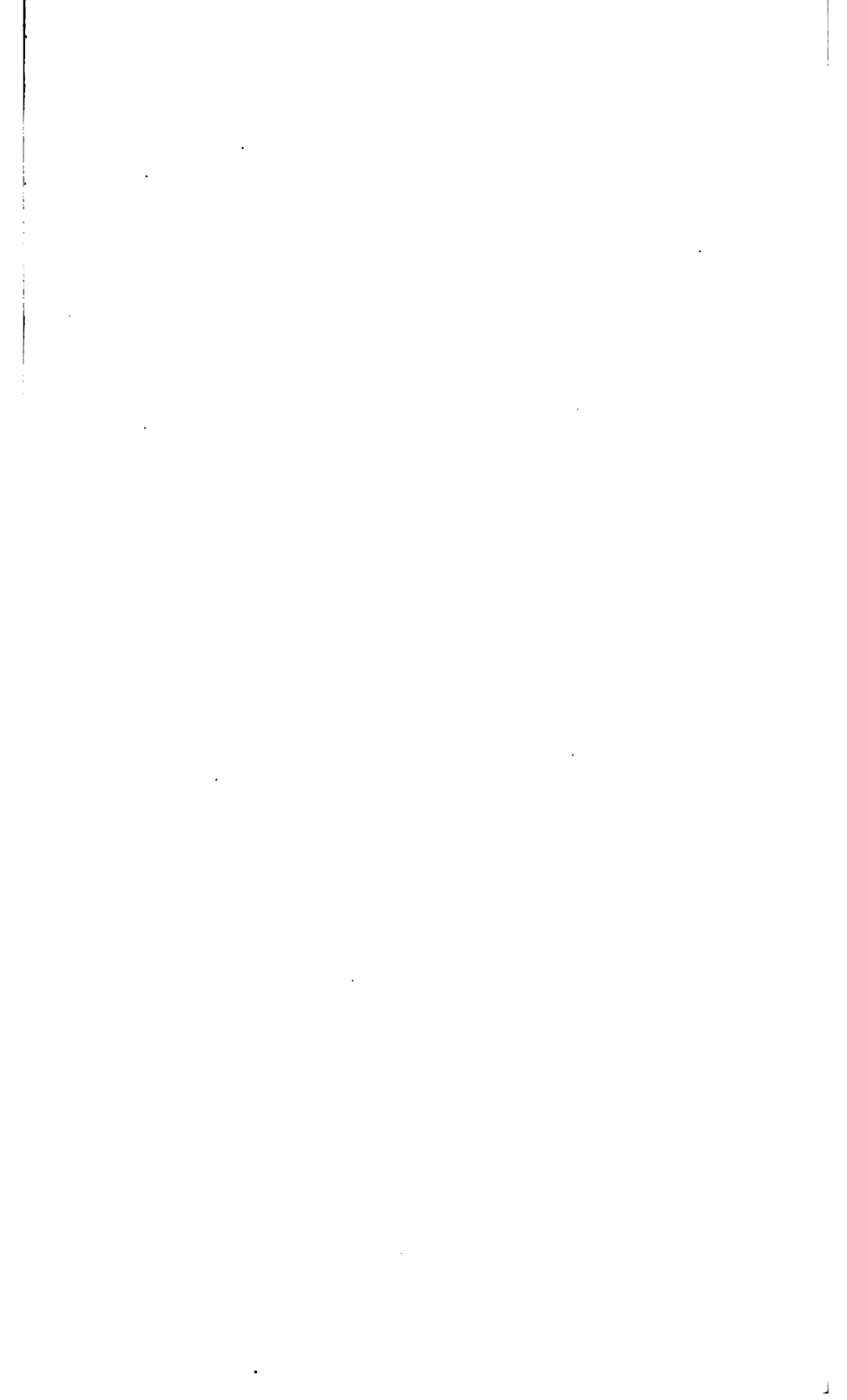
\* Deleterious fish.

## RETURNS OF LICENSED FISHERMEN.

Pounds of Fish Reported Caught During the Year 1909 — (Continued).

	*Colwell pond.	*Oneida lake.	*Goose pond.	Set lines.	Total.
Bass (striped).....	.....	.....	.....	.....	5,838
Bass (rock).....	.....	.....	.....	.....	2,624
Bullheads.....	8,000	250	843	.....	153,313
Carp.....	.....	2,500	.....	.....	286,353
Catfish.....	.....	.....	.....	2,485	2,907
Ciscoes.....	.....	.....	.....	.....	160,795
Dogfish.....	.....	.....	456	.....	1,010
Eels.....	500	.....	225	1,461	18,042
Frostfish.....	700	20	.....	.....	4,513
Herring.....	.....	.....	.....	.....	4,095,693
Lake trout.....	.....	.....	.....	.....	10,875
Mullett.....	.....	.....	.....	.....	1,041
Perch.....	.....	.....	.....	200	89,139
Pickrel.....	.....	.....	.....	672	24,241
Pike (blue).....	.....	.....	.....	.....	1,339,074
Pike (wall-eyed).....	.....	.....	.....	484	5,664
Shad.....	.....	.....	.....	.....	254,601
Sturgeon.....	.....	.....	.....	21,900	66,747
Sturgeon eggs.....	.....	.....	.....	.....	264
Suckers.....	.....	200	854	.....	220,393
Sunfish.....	200	.....	576	.....	20,552
Whitefish.....	.....	.....	.....	.....	192,072
Total.....	9,400	2,970	2,954	27,202	6,949,751

\* Deleterious fish.



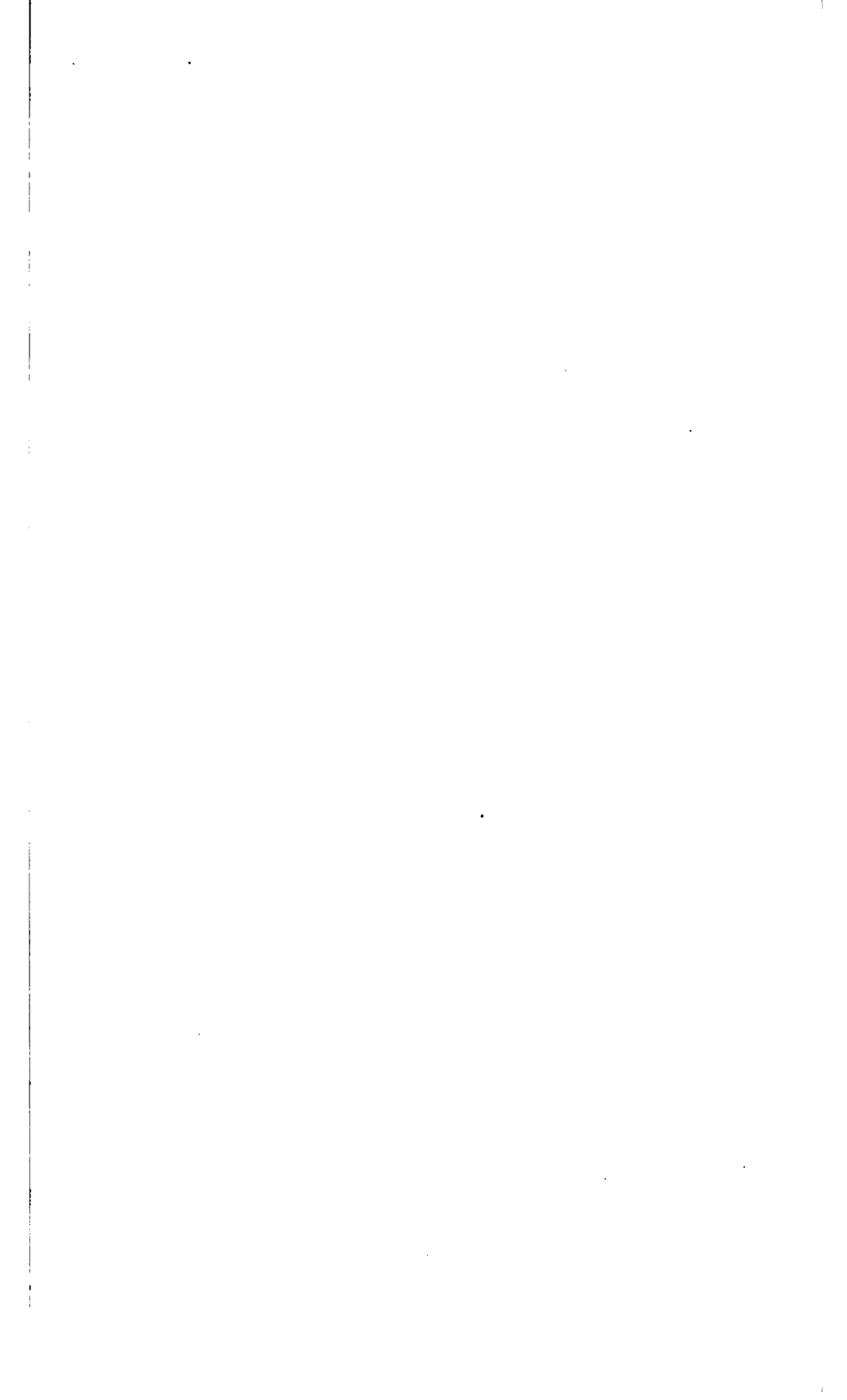
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**Report of Legal Department.**

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## Report of Legal Department

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Hon. JAMES S. WHIPPLE, *Forest, Fish and Game Commissioner*:

SIR.—I beg herewith to submit the report of the Legal Department of the Forest, Fish and Game Commission covering the period from January 1, 1907, to October 1, 1909.

By chapter 199 of the Laws of 1906, section 185 of the Forest, Fish and Game Law was amended, increasing the powers of the Commissioner in the employment of counsel, and permitting the appointment of necessary counsel in the office of the Forest, Fish and Game Commission, and the appointment of attorneys to represent the department in the prosecution or defense of any action or proceeding brought under the provisions of the Forest, Fish and Game Law. Pursuant to this statute the Legal Department of the Commission was organized January 1, 1907.

At the time of its organization the legal business of the department was widely scattered among local attorneys and a condition of divided responsibility for its prosecution and direction existed. It was the plain and manifest intention of the Legislature, in its amendment to section 185, to bring the legal business of the Department under such supervision and control as would give it intelligent direction and vigorous prosecution, and the work of the Legal Department has been consonant with that intention and purpose. All actions are directly under the supervision and control of the General Counsel of the Department and complete records are kept from the commencement, of the progress and disposition of all the legal business of the Department.

At the time of our organization, the legal force consisted of three attorneys — the number now being increased to five — one of whom is engaged in the work of examining titles for the purchase of land in the Adirondack and Catskill parks and another is especially employed for title litigation.

## THE VOLUME OF BUSINESS

The volume of the business of the Department increased so rapidly and extensively, and the necessity of space for filing and library purposes became so urgent that the original quarters of the Department, in the rooms of the Forestry Bureau, were entirely inadequate for good and proper service, with the result that our present quarters, outside the Capitol building, were secured.

The efforts of the Department for better and more effective enforcement of the Forest, Fish and Game Law are necessarily made through the legal and protectors' bureaus of the Department. The work of these bureaus and the result for better protection have steadily increased during the period covered by this report.

Marked improvement and efficiency in the protective work has been accomplished as the result of the advice and direction given the protectors in the procurement and prosecution of their cases, and a consistent policy of enforcement by the establishment of this Department has been rendered possible.

## CASES PROSECUTED

During the period from January 1, 1907, to October 1, 1909, there were 560 civil actions, 80 of which were pending on January 1, 1907, and 480 of which have been commenced since that date, under the direct charge of and prosecuted by, the Legal Department. Of this number 360 were for fish and game violations and 200 were trespass and title actions. Of the entire number of actions pending and commenced, 302 have been disposed of by settlement and judgment, and 258 are still pending. Of the number now pending, 12 are on appeal, 60 are ejectment and trespass cases involving the State's title to lots in Township 15, Totten & Crossfield's Purchase, and 26 are for doubtful pike and pickerel violations. Statements in detail showing the commencement and disposition of actions during each fiscal year for fish and game violations and for trespass and title actions are herewith submitted and made part of this report.



In addition to the actions above stated, this Department has had sole charge of the investigation and prosecution of all trespasses reported to have been committed upon State land in the Forest Preserve—the number pending and reported to October 1, 1909, being 279, of which 194 have been disposed of by settlement and 29 of the 85 pending on that date have been put in action, leaving 56 trespass reports pending for investigation and disposition. A detailed statement of the trespass matters is herewith submitted as a part of this report.

### THE RECOVERIES MADE

A monthly statement of receipts for trespass and for fish and game violations is submitted, from which the following summary covering the fiscal periods is here set forth:

#### RECEIPTS FROM TRESPASS VIOLATIONS

January 1, 1907, to October 1, 1907.....	\$1,160 00
October 1, 1907, to October 1, 1908.....	4,195 20
October 1, 1908, to October 1, 1909.....	25,876 29
Total . . . . .	<u>\$31,231 49</u>

#### RECEIPTS FROM FISH AND GAME VIOLATIONS

January 1, 1907, to October 1, 1907.....	\$28,271 55
October 1, 1907, to October 1, 1908.....	26,524 98
October 1, 1908, to October 1, 1909.....	31,540 92
Total . . . . .	<u>\$86,337 45</u>

The receipts for the trespass violations are directly the result of the efforts and activities of the Legal Department in the prosecution of this class of violations, while the receipts for fish and game violations have been secured through the combined efforts and co-operation of the legal and protective bureaus.

The legal work and activity of the Department can, in no manner, be measured and judged by the financial receipts, though these are most satisfying from our standpoint, for the reason that most important litigation involving the construction of statutes, land grants and title matters which were prosecuted by this Department brought no financial return to the State.

### APPEALS TAKEN

Thirty-six cases have been appealed by the State and by defendants and of this number, twenty-four have been decided; the State having won eighteen and lost six; twelve appeals are still pending.

A statement of all the cases on appeal which have been under the direct charge or supervision of the Legal Department, the disposition thereof or present status is submitted as part of this report.

Many of these appeals have involved important questions relating to the policy and interests under the control and supervision of the Department, and decisions of vital importance to the business and jurisdiction of the Department have been rendered in favor of the State. The facts, history and result of the following most notable cases are set forth in this report, as these litigations and the decisions thereon, are of public interest and concern and show that the efforts of the Legal Department have been directed to sustain the integrity of the Constitution and the statutes and for the public good.

### The Nobleboro Trespass

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At the time of the organization of the Legal Department, two important civil actions, the cases of *People v. William E. Syphert, Albert Harrig and George Vincent* and *People v. James Gallagher, Jr., and George Vincent* were pending in Herkimer County, and two indictments charging Charles A. Klock and Harvey N. Gaylord, ex-State Game Protectors, with grand larceny, first degree, made by the Grand Jury of Oneida County were awaiting trial in that county.

These actions and indictments were the results and grew out of unlawful transactions between the game protectors mentioned and the above named defendants in the civil actions and by which these defendants were permitted and encouraged to enter upon State land in Nobleboro Patent and cut and destroy a large quantity of softwood timber growing thereon and for which it was alleged that the Game Protectors Klock and Gaylord, upon their representations that they were authorized by the Department, received and appropriated to their use the sum of \$3,750 from James Gallagher and the sum of \$4,000 from Syphert and Harrig, these sums being alleged to represent the stumpage value of the timber taken.

Before the removal of the timber the trespass and depredations were discovered, and, upon orders of the Department, lumbering operations were immediately stopped and the parties forbidden to remove the timber cut. An investigation resulted in the commencement of the civil actions above referred to and the procurement of the indictments against Klock and Gaylord.

The trial upon the indictment against Charles A. Klock was held in June, 1907, before the County Court of Oneida County, Judge Pritchard presiding, and the defendant, Klock, was discharged by the Court at close of the evidence for the reason that there was not sufficient testimony to justify his conviction as matter of law, the money which the indictment charged was the subject of the larceny, being paid the defendant by Gallagher, a *particeps criminis* for the purpose of completing an illegal and unlawful transaction

to defraud the State of New York of its property and that Gallagher was chargeable with knowledge of the fact that it was unlawful.

The opinion of Judge Pritchard is reported in full in 55 Misc. Reports, at page 46.

On April 1, 1907, James Gallagher, George Vincent, William H. Syphert and Albert Harrig were indicted by the Grand Jury of Herkimer County for grand larceny, first degree, for the wrongful and unlawful obtaining, appropriating and stealing of the softwood timber cut and destroyed by said parties upon the State land in Nobleboro Patent.

Trials upon the indictments against James Gallagher and Syphert and Harrig were thereafter had before the County Court of Herkimer County, all of said defendants being acquitted by the verdict of the juries.

Further investigation of the official conduct of Protectors Klock and Gaylord, brought to light a course of transactions criminal in their nature upon their part, whereby they had defrauded the State of a considerable sum of money received by them in settlement of cases for violations of the statute. These matters were presented to the Grand Jury of Herkimer County and indictments charging Klock and Gaylord with grand larceny were presented. The trial of these indictments resulted in the conviction of both Klock and Gaylord, who were sentenced to State prison for a term of not less than one and a half or more than three years. Klock is at present serving his sentence and Gaylord took an appeal from the judgment of conviction, securing an arrest of the judgment by a certificate of reasonable doubt. The appeal is still pending in the hands of the District Attorney of Herkimer County and no argument thereon has, at this date, been had.

The civil actions against James Gallagher and against Syphert and Harrig were vigorously prosecuted by this Department and moved for trial. The defendants desiring to secure settlement of the actions, the full facts and history of the cases were stated in open court to Mr. Justice De Angelis and upon the Court's direction, settlement of the actions was made for the sum of \$10,000.

### Beaver River Reservoir Litigation

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In the case of *People v. Mary L. Fisher, et al.* (116 App. Div. 677; 190 N. Y. 468), the Department secured an important decision as to the character of the State's ownership of lands, located within the Forest Preserve counties but acquired by the State for canal purposes and secured an affirmance of a judgment recovered for penalties for the taking and destruction of timber upon the lands in question, the court holding that the land constituted a part of the Forest Preserve of the State.

In 1887, the State, by the erecting of a dam constructed upon Beaver River, for the purpose of restoring to the Black River its natural supply of water for industrial use, overflowed and appropriated 1,594.22 acres of lands owned by Mary L. Fisher. A claim for damages was thereafter filed by Mrs. Fisher for the permanent appropriation of the lands so overflowed with the Court of Claims, that court awarding Mrs. Fisher \$9,970 thereon.

In 1897, the Superintendent of Public Works, by reason of an increase in the height of the Beaver River dam pursuant to chapter 469 of the Laws of 1892, caused a right-angle survey to be made by which 2,754 additional acres required for the enlarged reservoir and surrounding it were permanently appropriated, and for which Mrs. Fisher made claim and was awarded and accepted \$4,500 for the permanent appropriation thereof.

In December, 1905, the agents of Mrs. Fisher entered upon that portion of the 2,754 acres of land which lies between the flow line of said reservoir and the line as described by the right-angle survey and cut 1,033 trees.

Action was thereafter brought by the Department, under the Forest, Fish and Game Law, to recover penalties and damages for the trespass.

The defendants contended that the State never obtained any title to the lands from which the timber was cut and removed, and that if the State did obtain any interest or title therein it was a per-

manent easement only, which did not deprive the defendant Fisher from removing or authorizing the removal of the trees therefrom.

The case was referred to Frederick G. Fincke, Esq., who, after trial, found for the plaintiff, and appeal by the defendants to the Appellate Division resulted in affirmance of the judgment in favor of plaintiff by a divided court. The judgment was unanimously affirmed by the Court of Appeals upon opinion of Judge Chase, from which we quote the following portion:

"The defendants also insist that the lands upon which the trees were cut are not within the forest preserve and that if they are not within the forest preserve this action, which is brought pursuant to section 222 of the Forest, Fish and Game Law (L. 1900, ch. 20), cannot be sustained.

"The language of the statute specifying the lands which are included within the forest preserve is clear and definite and does not in itself require construction. Its plain and positive language is made even more certain by the fact that some exceptions are stated therein. It is suggested that serious trouble and inconvenience may arise if lands owned by the State within the boundaries of the forest preserve but not specially purchased and held as wild forest lands are treated as a part of the forest preserve. The questions that may arise about lands owned by the State within the boundaries of the forest preserve, but which are now devoted or which it may be desirable to devote to purposes other than as wild forest lands, may be left for solution when they arise.

"The lands upon which the trees were cut are wild forest lands owned by the State within the forest preserve, and although acquired pursuant to the statutes relating to the canals and works belonging to the State connected with the canals, were acquired for purposes and objects directly connected with the forest preserve and the preservation and supply of water in the streams leading from the forest preserve.

"The lands in question are not only owned by the State, but their retention as wild forest lands is within the spirit as well as the letter of the statute creating and defining the preserve. The control of such forest lands should be and is with the forest, fish

and game commission and the action was, therefore, properly brought pursuant to the Forest, Fish and Game Law."

The status of wild forest lands within the Forest Preserve counties, acquired by the State for purposes other than forest preservation was thereby finally and definitely determined and the jurisdiction of the Forest, Fish and Game Commission and application of the statute to such land became settled beyond further question.

### John Brown's Tract Litigation

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On January 16, 1896, the State purchased from William Seward Webb and the Ne-ha-sa-ne Park Association 75,366 acres of land situate in Herkimer County, the consideration paid by the State therefore being the sum of \$600,000.

Among the lands conveyed were 15,289 acres situated in Township 8, John Brown's Tract, in which township there was retained by Webb, all the land immediately surrounding Fourth Lake, Big Moose Lake, Twitchell Lake, Moose River and several other smaller streams and lakes aggregating in area 17,711 acres.

The deed from Webb to the State contained the following covenant in relation to the future use of the land owned by Webb in Township 8 but not conveyed by said deed:

"The said William Seward Webb and the Ne-ha-sa-ne Park Association for a valuable consideration to them duly paid for themselves, their heirs and assigns jointly and severally covenant and agree to and with the party of the second part, its successors and assigns that none of the remaining lands in said Township 8, John Brown's Tract, belonging to the party of the first part or either of them which have not been heretofore contracted by them to be sold shall be used or sold for commercial-agricultural, manufacturing or other purposes except as mentioned in said Thompson contract, but the same shall by the parties of the first part, their heirs and assigns, be used and sold exclusively for permanent forestry, hotel, camp and cottage purposes, and all deeds of the same from said parties of the first part or either of them, their heirs, successors or assigns shall contain a clause as to said remaining lands in said Township 8, binding the purchaser thereof, his heirs and assigns to a perpetual use of said land for permanent forestry, hotel, camp and cottage purposes."

A portion of the land thus retained by Webb and to which the above covenant attached, situated upon Fourth Lake in the vicinity of Eagle Bay and being known as Eagle Point, was thereafter conveyed by Webb to William J. Thistlethwaite.



On March 6, 1905, Thistlethwaite entered into a contract with the Hinckley Fibre Company whereby Thistlethwaite sold to said company, upon this Eagle Point property:

"The softwood timber suitable for lumbering or manufacturing purposes above four inches in diameter, two feet from the ground, and the hardwood timber above ten inches in diameter, two feet from the ground."

Under this contract the Hinckley Fibre Company entered upon the land in question and proceeded to strip it of practically all growing timber thereon.

In March, 1907, this Department commenced action against the Hinckley Fibre Company and Thistlethwaite for a violation of the terms of this covenant and to secure an injunction restraining the defendants from cutting any of the timber upon said lands for commercial or other purposes, except a perpetual use of said lands for permanent forestry, hotel, camp and cottage purposes.

This action necessarily involved a construction of the above covenant and a judicial determination as to the permitted use of the reserved land subject to this covenant. This action was vigorously opposed by the defendants; their contentions being that the acts done and contracted to be done were permitted under the terms of the covenant as a practice of permanent forestry and as a preparation of the lands in question for use and sale for hotel, camp and cottage sites.

The land to which the covenant applied was extensive in area and had become covered with a valuable forest growth which the owners desired to lumber and market.

The action was referred to Hon. Milton H. Merwin, referee, who after an extended trial granted judgment for the plaintiff restraining the defendants from further operations on the tract under the lumbering contract and held that such lumbering contract was in violation of the covenant. Appeal was taken to the Appellate Division, Fourth Department, from the judgment entered on the report of the referee and that court affirmed the judgment upon

the opinion of Merwin, referee, from which opinion we quote the following:

"The policy of the State was to have a preserve of wild forest lands. The restrictive covenants did not go so far as to impose limitations upon what would otherwise be the ordinary use as then understood.

"By the law as it then existed, the forest commission was charged with the duty of protecting all forests in the forest preserve. It had charge of the public interests of the State with regard to forestry and tree planting and especially with reference to forest fires, and was charged with certain duties in the formation of an interest in behalf of forestry in the schools of the State. It may, I think, be assumed that the forest commission in the discharge of its duty to the interest of the State, obtained the covenant in question.

"I am of the opinion that the use and sale in question is within the prohibition of the negative covenant; that the affirmative covenant should not be construed to nullify or override the negative covenant and therefore does not justify the said use and sale; that such use and sale cannot be justified upon the theory that they are allowable by way of preparation for sale for camp and cottage purposes; that the plaintiff is entitled to an injunction restraining any further cutting under the said agreement or sale."

By this decision the Department established that commercial lumbering operations upon these reserved lands were not permitted under the terms of this covenant and that the shores of the beautiful lakes and streams in this popular region of the Adirondacks will remain covered with the natural forest growth and be beyond the reach of the lumberman and free from his devastation and destruction.

### Special Counsel Litigation

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In the case of *People v. The Santa Clara Lumber Company*, Attorney-General Jackson, shortly after assuming office in 1907, applied to the Supreme Court to be substituted as the attorney of record instead of Messrs. Lewis & McKay who had been designated by former Commissioner D. C. Middleton, and also to vacate and set aside all proceedings in the above action subsequent to the service of the defendant's answer.

The judgment sought to be set aside by this motion was one entered upon the stipulation of former Commissioner Middleton, by which stipulation and the judgment thereon, the title of the land alleged to be owned by the State and upon which the trespass in question occurred, was confirmed in *Ferris J. Meigs*, the lessor of the defendant company, and the stipulation provided for a deeding of other lands in the forest preserve to the State as a part of the compromise and settlement. Upon the first hearing of this motion, the Attorney-General, in open court, refused the request of the general counsel for the Forest, Fish and Game Commission to act with him in asking to have the said judgment vacated, because the Attorney-General wished, as he said, to raise sharply the question whether he had the absolute and exclusive right to prosecute and defend every action and proceeding in which the people were interested and insisted that the statute authorizing the Forest, Fish and Game Commission to employ an attorney to prosecute the action in question was unconstitutional. The Attorney-General having asked to be substituted as attorney of record and having refused to appear except by virtue of his absolute and exclusive right to be substituted as attorney, the Court, at Special Term, considered that question only, and held that the Forest, Fish and Game Commission had power under the statute without the consent of the Attorney-General to employ attorneys to prosecute actions to prevent injury or trespass to the Forest Preserve and that it was not the exclusive right, constitutional or otherwise, of the Attorney-

General to prosecute such actions (55 Misc. 507). From the order denying the motion of the Attorney-General to be substituted as attorney of record, an appeal was taken to the Appellate Division, Third Department, and this court sustained the decision of the Special Term, holding that the Attorney-General had not the constitutional right to be substituted as such attorney of record and the proceeding was remitted to the Special Term for hearing upon its merits as to that part of the motion which sought to vacate and set aside the judgment and all proceedings after the answer.

Mr. Justice Kellogg of the Appellate Division in referring to the contention of the Attorney-General as to his constitutional right to represent all the State departments and bureaus and to prosecute and defend all actions for and against the people of the State, said:

"The Special Term denied the motion but without prejudice to the renewal thereof upon the part of the plaintiff to vacate the judgment upon the same or different papers; the opinion filed shows that said motion was denied upon the ground that the Attorney-General had no right to make it.

"For the purpose of determining the right of the Attorney-General to make the motion, we must assume that the allegations in the moving papers are true. The Attorney-General is a constitutional official and his principal duties are from time to time defined by statute. We cannot agree with him that he alone is authorized to represent the State as attorney in bringing actions in the name of The People of the State. The statutes from time to time define the rights, the duties and the authority of the different State boards as well as of the Attorney-General and where permitted by statute such boards may bring actions in the name of The People by special counsel employed by them. The Forest, Fish and Game Commission is authorized in the name of The People, through special counsel, to bring actions to recover damages for trespass on lands in the forest preserve. The action was, therefore, properly brought and the Attorney-General has not the right to insist upon being substituted as attorney in place of the special counsel acting for the commission."

Upon a subsequent hearing at Special Term, this department

applied for a vacating of the judgment and a setting aside of all proceedings subsequent to the joinder of issue, and a decision was made and order entered thereon vacating and setting aside the stipulation, order and judgment and all proceedings subsequent to the answer in the action, and cancelling the deeds of record given under the settlement agreement. An appeal was taken from this order which is now pending undetermined in the Appellate Division, Third Department.

By this litigation the constitutionality of the statutes conferring upon various State boards and commissions the power to employ counsel to prosecute and defend its legal business has thus far been settled in favor of the validity of such acts.

For many years past it has been the policy of the State, in the interest of a thorough and competent prosecution of its legal business to enact statutes of this character, and the necessities of various departments of the State government, of which none is more obvious and urgent than those of the Forest, Fish and Game Commission, demand the services of attorneys who are specially qualified in the legal matters constantly demanding attention.

In this department, outside of the fish and game violations, the Commission is charged with the care, control and custody of all the land in the forest preserve comprising 1,641,523 acres, and the legal business in the care of this vast property, in the prevention of trespasses and invasions upon the public rights, and in the defense of attacks upon its title, is of great importance and involves large interests of the State.

The Legislature, in the enactment of the statute conferring the power upon the Commission to employ counsel, have recognized the great importance of the needs of the department in having in its service attorneys who are skilled and familiar with its special litigation, and the decision of the court in this case sustaining the constitutionality of such statutes is one of far reaching importance and of great benefit to this and other departments of the State government.

### Woodruff Road Litigation

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In 1907, Timothy L. Woodruff made application to the Forest, Fish and Game Commissioner, under section 220 of the Forest, Fish and Game Law (chapter 20 of the Laws of 1900), for the approval of a route of a proposed highway or the designation of such other route as might be proper, over and across certain lands in Township 4, Totten and Crossfield's Purchase owned by the State and being a part of the Forest Preserve.

The highway sought to be constructed was intended to connect by a direct route the premises of Mr. Woodruff in Township 6, known as Kamp Kill Kare, and premises owned by him in Nivin's Tract in Township 4.

The application was made to the Commission invoking the exercise of the power vested in it by the above section to "lay out roads and the paths" in the Adirondack and Catskill Parks—the right to the approval of said proposed route being based upon a reservation of five acres out of every hundred acres for highways contained in the original patent by the State, pursuant to chapter 67 of the Laws of 1786.

The important question was raised by this application as to the right of the Commission to lay out a highway over the lands of the State constituting its Forest Preserve, by reason of the reservation for highways contained in the original patents and by the authority and power conferred upon the Commission by the statute.

The application was denied by James S. Whipple, Forest, Fish and Game Commissioner, from whose decision thereon we quote the following excerpts:

"If the proposed highway is to be a public highway, then unless authority is found to lay it out across the park lands of the State in the Forest Preserve by virtue of the fact that five acres in every hundred acres were reserved in the grant made by the State more than one hundred years ago, it cannot be laid out. If it were admitted that originally after the conveyance from the State that it

could have been done, can it be admitted now after the lapse of more than a hundred years and after the State has again acquired the complete title to the lands across which it is proposed to lay out said road? In other words, having again obtained the complete title to the lot, is not the reservation merged in the general title in the State? Under the constitution, can any portion of the Forest Preserve of the State of New York be taken for highway purposes on the principle of the ancient reservation as stated in this petition?

"In view of all the facts and the very serious doubt as to whether any right exists which the petitioner can through this Commission or in any other way take advantage of to obtain said highway, the application is denied."

The decision of the Commissioner being primarily based upon the want of power to act, Mr. Woodruff made application to the Supreme Court for a writ of mandamus commanding the Commissioner to approve the proposed route or to lay out such other route as might be proper. This application was denied by Mr. Justice George H. Fitts, from whose decision an appeal was taken to the Appellate Division where the decision of the Special Term was unanimously affirmed.

Mr. Woodruff then made application to the commissioners of highways of the town of Arietta, Hamilton county, the town and county in which the lands in question were situated, requesting that the commissioners by reason of their common law powers and the provisions of the highway law of the State lay out in accordance with law the highway in question; the application being opposed by the Forest, Fish and Game Commissioner was denied by the highway commissioners in a decision holding "that the provisions of the patent referred to in said petition do not constitute a dedication of land for highway purposes within the meaning and intent of section 80 of the Highway Law, and upon the further ground that if the provisions of said patent do constitute such dedication that the lands through which the proposed highway is to be opened, being situate within and constituting a part of the Forest Preserve,

that said commissioners of highways have no jurisdiction to grant said application."

An agreed controversy upon the application to and decision by the highway commissioners was thereafter submitted to the Appellate Division, Third Department, and the following questions were presented to the court for decision:

1. Whether the letters patent constitute a dedication of five acres out of every hundred acres over which the highway commissioners of the town of Arietta, Hamilton county, could exercise jurisdiction for the purpose of laying out a highway therein as provided by section 80 of the Highway Law.

2. If said letters patent constitute a dedication of five acres out of every hundred acres over which the highway commissioners of the town of Arietta, Hamilton county, can exercise jurisdiction for the purpose of laying out a highway, are said commissioners deprived of jurisdiction for said purpose by reason of the lands being situated in and constituting a part of the Forest Preserve of the State?

The questions thus presented were determined by the Appellate Division in favor of the State and judgment was directed accordingly. From this judgment an appeal was taken to the Court of Appeals, which court dismissed the same.

The result of this litigation is one of far reaching importance and indicates the impossibility of procuring highways across forest preserve lands so long as the constitution remains unchanged and continues to impress upon the preserve the character of a wilderness to "be forever kept as wild forest lands."



### Railroad Forest Fire Proceeding

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In September, 1908, James S. Whipple, Forest, Fish and Game Commissioner, made application to the Public Service Commission, Second District, under section 72 of the Forest, Fish and Game Law, for an order requiring the railroads in the forest preserve counties to change their fuel from coal to oil or to electric power.

The preliminary hearing was had upon this application by the Public Service Commission on October 12, 1908, at which hearing all the railroads cited to appear, the Forest, Fish and Game Commission and several large forest property owners, as well as organized societies for forest protection, were represented and a personal examination of the area burned by railroad fires during the season of 1908 was arranged. Upon this inspection, which occurred October 15, 1908, the Public Service Commission was represented by Commissioner Osborne, from whose report thereon we quote the following:

"In order to protect the forests in the future some more efficient measures must be taken by the railroads than those now in use.

"I may say for my own part that I gravely question whether the damage for this year may not prove to be greater than that of 1903. At that time large tracts of timber were destroyed; but it was in the spring of the year and the ground was not so dry as during these present fires, which have to a large extent burned over the same area, destroying a great deal of the spongy, mossy earth, the floor of the forest, which nourishes the vegetation and which would have enabled the trees to grow up again within a generation or so. There are now large tracts burned down to the bare rock; not only the forests but the foundation of the forest gone. That can probably never be replaced. I do not mean to exaggerate the picture, or to intimate that the whole or even the greater part of the Adirondacks is wrecked; fortunately, it is not so bad as that. But it is undeniable that a vast territory has been seriously and a great deal of it irretrievably damaged."

The railroads vigorously opposed the application and requested

that hearings be had at which testimony might be taken showing the causes and extent of the fires and damage therefrom caused by railroad operation, and in accordance with such request a large number of hearings were held at Tupper Lake, Saranac Lake, Malone and at Albany, and 3,000 pages of testimony were taken bearing upon the cause and extent of railroad fires and the adequate and practical remedies to prevent and eliminate their recurrence in the future.

The testimony taken was limited to the conditions existing along the right of way of the Mohawk & Malone division of the New York Central from Utica to Malone, and along the right of way of the Chateaugay branch of the Delaware & Hudson Company from Plattsburg to Lake Placid, and to the adequacy of the remedies proposed to cure the evil and menace.

From this testimony it was established, and the Public Service Commission so held, that the railroads were responsible for 40 per cent. of the forest fires occurring in the Adirondacks during the year 1908.

Upon the question of remedies the Forest, Fish and Game Commission proposed and established by proof before the Public Service Commission the practicability of oil burning operation as a complete and effective remedy against the conditions disclosed, and the railroads opposed this remedy and urged as a substitute the improvement to ash pans and netting in front end of locomotive; the cleaning of right of way by removal of combustible material by burning and the cutting and removal of grass and weeds therefrom twice a year; the organization and maintenance of a fire patrol; the installation of telephones and fire train equipments.

The substitute urged by the railroads was substantially identical with the requirements of the statute which had been in existence for several years, and the railroads proposed as a remedy to this deplorable condition merely the methods of prevention which the statute already required them to perform.

Much expert and practical testimony was taken bearing upon the efficacy and adequacy of the remedies proposed, with the

result that the proof established the efficacy of the remedy proposed by the Forest, Fish and Game Commission beyond question, and that the proposals of the railroads, while as preventive measures might be of some value, as an absolute cure, were inadequate.

The proceeding covered a period of six months, and the Public Service Commission gave to the subject a most thorough investigation and consideration—its final decision being the substantial adoption of the remedy proposed by the Forest, Fish and Game Commission, that of oil burning operation, and providing for complete installation of such operation by April 15, 1910, upon the Mohawk & Malone, Carthage & Adirondack, and New York & Ottawa branches of the New York Central system; the Chateaugay branch of the Delaware & Hudson Company, and upon the Cranberry Lake railroad.

The result of this proceeding was one of great importance and most beneficial to the interests which this Commission is charged with having custody, control and supervision, and to the great interests of forest preservation in this State.

Experience has shown that by far the greatest menace to forest preservation is that of fire, the prolific source of which was shown to be the railroads operated through the forest counties. Measures had been repeatedly suggested, laws had been enacted and remedies proposed, all in the hope of eradicating the evil of railroad fires, but the experience of 1908 showed that these remedies and measures had been unavailing.

The damage and destruction done by fire not only includes the commercial value of the timber destroyed, but it comprehends the destruction of the forest floor which renders the soil unproductive for forest growth for centuries and completely ruins and destroys all its power to retain and store moisture.

By this proceeding an order has been secured requiring methods of operation of the railroads in the Adirondacks by which the forests and the interests dependent upon them may be adequately and efficaciously protected from destruction by fire from railroad sources.

### Saranac River Reservoir Litigation

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In 1906 and 1907 the Paul Smith Electric Light and Power and Railroad Company constructed upon the Saranac river at Union Falls, Clinton county, and at Franklin Falls, Franklin county, two dams of concrete and cement construction for the storage of water for use in the generation of electric power in connection with its power plants at these places.

In the early part of 1908 the above named corporation filled its reservoir at Franklin Falls to within ten to twelve feet of the crest of said dam and filled its dam at Union Falls to within about three or four feet from the crest of its dam.

The waters of the Saranac river were thereby caused to be set back and to overflow and inundate forest preserve lands of the State bordering upon the said river and in its immediate vicinity, and a considerable quantity of timber was injured and destroyed by such inundation—the dam at Franklin Falls flooded an area of the State land to the extent of 90 acres and caused the destruction of upwards of 2,500 live and growing trees, and the dam at Union Falls flooded an area of the State land to the extent of 200 acres and caused the destruction of upwards of 5,000 live and growing trees.

Injunction actions were commenced by this Department and a temporary injunction was granted in each case restraining The Paul Smith Electric Light and Power and Railroad Company from raising and setting back the waters of the Saranac river upon the forest preserve lands of the State at any greater height than they were wont to be maintained by nature, and from taking and appropriating for its corporate uses and purposes the said lands of the State and from destroying and injuring the timber standing and growing upon the said lands by the maintenance and operation of its said dams at Franklin Falls and at Union Falls.

Although the actions have not been brought to trial, by reason of dilatory motions and appeals made by the defendant, the

temporary injunction still remains in force and is as effective for the protection of the State's rights as if a permanent injunction had been granted.

A third action was thereafter commenced by the State against this company to recover penalties and damages for the destruction of timber upon its forest preserve lands, the amended complaint in that action demanding a judgment for \$144,960.

Immediately after the joinder of issue in these actions the defendant made dilatory motions; first, for the settling and framing of issues of fact and direction of their trial by jury in the two injunction actions, and, second for a consolidation and trial of the three actions as one action. These motions were denied at Special Term and appeals taken by the defendant to the Appellate Division, and said appeals are now awaiting the decision of that court, argument thereon being recently made.

The defendant corporation for its own profit and advantage and with full knowledge that its acts were in violation of the statute and constitution entered upon the lands of the State taking them for its corporate uses and purposes and caused the destruction of a large quantity of timber thereon.

In these actions the Department has succeeded in restraining the invasion of the defendant upon the public rights in the public domain and has sustained the integrity of the constitution, the express prohibitions of which the defendant corporation openly and defiantly violated.

### Fishway Litigation

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On August 6, 1906, James S. Whipple, Forest, Fish and Game Commissioner, made an order pursuant to section 209 of the Forest, Fish and Game Law (chapter 20, Laws of 1900), requiring the Deposit Electric Company to erect an efficient fishway in its dam constructed and maintained by it upon the west branch of the Delaware River at Stilesville in Delaware county.

The order provided the character of the fishway to be erected and the method of its construction. The Deposit Electric Company pursuant to the statute permitting an application to be relieved from the order, applied to the Supreme Court to vacate the order so made. Upon this application the petitioner raised and urged several specific objections and reasons why the said order should be vacated and set aside. The petitioner's contention being that upon the facts as established by the proofs used upon the application it was shown that the order made by the Forest, Fish and Game Commissioner was made without authority and should be vacated, and that the statute directing the erection of a fishway was unconstitutional so far as the dam of the petitioner was concerned, in that compliance with the order amounted to an interference of vested rights and the taking of private property without making compensation therefor; and upon the further ground that the dam in question having been maintained for upwards of seventy-five years the owners thereof had acquired an easement by prescription to continue to maintain it in the same manner without public interference.

This proceeding was the pioneer case testing the constitutionality of the statute and the power of the Commissioner thereunder, and the facts in the case were most unfavorable to the contention of the State and permitted the raising of almost every legal question which could be litigated under the order in question.

Mr. Justice Lyon, before whom the application was heard, upheld the constitutionality of the statute and the power of the Commis-

sioner to make the order thereunder, and slightly modified the terms of the order as to the period of time during which the fishway should be maintained by the petitioner.

Appeal was taken to the Appellate Division, Third Department, and this court affirmed the order appealed from upon the opinion of Mr. Justice Lyon, in which it was held that the rights of the Deposit Electric Company to maintain its dam had at all times been subject to the rights of the public. We quote the following from the opinion of Mr. Justice Lyon:

“ The people of the State have also as an easement in this stream the right to have fish inhabit its waters and freely pass to their spawning beds and multiply; and the right to take and use such fish for food, subject to such regulations as the Legislature may prescribe, and no riparian proprietor upon the stream has the right to obstruct the free passage of fish up the stream to the detriment of other riparian proprietors, or of the public.

“ Not only has the Legislature the right to protect and regulate the easements of the right of an unobstructed navigation of the streams of the State, and of the right of an unobstructed passage of fish through such waters, but it has also the right to prohibit the taking of fish therefrom, and even from private waters within the State, and the discharge into the streams of substances harmful to fish, and such power has been frequently exercised, and such exercise repeatedly held to be constitutional and valid.”

This decision holding that fish running at large are *ferae naturae*, and while in their natural element unconfined are public property and that no person can acquire property therein except by lawfully taking and reducing them to possession, and that the Legislature has the right to protect and regulate the easement of the public to the unobstructed passage of fish through the streams of the State, and that the Forest, Fish and Game Commissioner acting under the statute has the power to order the placing of a fishway in a dam, is one of great importance and by it the right of the public to

regulate, control and protect the fish life in the waters of the State, either public or private, firmly established.

There are many instances where dams have been constructed at or near the mouths of small streams, and which dams have prevented the passage of fish up the stream and deprived the fish of their necessary, proper and adequate spawning and feeding grounds, which can now be remedied by the order of the Commissioner providing for the erection of fishways therein.



### Domesticated Deer Litigation

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Charles F. Dieterich, who owned and maintained a private deer preserve at Mill Brook in Dutchess County, which preserve was originally started by the purchase of domesticated deer outside of the State of New York, in 1906 presented to the American Express Company at Mill Brook for transportation to New York City several carcasses of deer and venison, marked as deer and venison raised in confinement, and killed in his preserve. The Express Company, upon the advice of the Forest, Fish and Game Commission that such transportation would be illegal, refused to receive and transport the venison.

Action was immediately commenced by Mr. Dieterich against the American Express Company for an injunction restraining and enjoining the express company from refusing to receive and transport the venison from deer raised in confinement in his preserve.

The defendant company demurred to the complaint and the Forest, Fish and Game Commissioner was permitted to intervene as party defendant, and the defense of the action was thereafter conducted by the Legal Department of the Commission. The demurrer was sustained by the Trial Court by Mr. Justice O'Gorman upon his opinion vacating the temporary injunction.

Appeal was taken to the Appellate Division, First Department, which court affirmed the decision of Mr. Justice O'Gorman by a divided court. From the prevailing opinion of Mr. Justice Houghton we quote the following:

" These provisions, which cannot be deemed unreasonable, have as their object the better protection of the fish and game of the State. Confessedly, one of the best means of preventing the illegal taking of fish and game is to deprive the pot hunter and the pot fisher of a ready market. If he has no market the temptation to take illegally is largely removed. The most effective way of depriving him of a market is to deprive him of means of transportation. This the Legislature has attempted to do by prescribing that common carriers shall not accept for transportation, carcasses of

deer, except one, and that accompanied by the owner. In so doing we are of the opinion that the Legislature intended to prohibit the transportation of all deer whether wild or domesticated, even if such a term can be applied to such an animal, which is very doubtful."

An appeal was taken to the Court of Appeals by the plaintiff and the judgment reversed by that court, Judge Vann, dissenting from its decision.

The opinion of the court by Judge Willard Bartlett states as follows:

"The sections of the statute relating to deer which we are called upon to construe in this case deal with two subjects: (1) The killing of deer, and (2) the transportation of venison. Section 7 prescribes the open season for deer and provides that deer shall not be taken at any other time. I think that this prohibition may fairly be held to comprehend all deer whether wild or domesticated. While the purpose of the Legislature by this enactment doubtless was to prevent the killing of wild deer except in the open season, it possessed the constitutional power to prohibit the killing of all deer during the close season in order to prevent an evasion of the principal prohibition. When we come to the provisions that no person shall take more than two deer in the open season and to the provisions relating to the transportation of venison, it seems that a different intention is disclosed and that those parts of the statute apply only to wild deer. As the law stands I think that domesticated deer may lawfully be killed and the venison thereof may lawfully be accepted for transportation by an express company in this State without restriction as to number provided this is done only in the open season."

The provisions of the statute under consideration in the Dieterich case, and under which the court held it to be lawful to transport any number of domesticated deer killed in this State during the open season, was amended by the Legislature in 1909, and provision is now made for the regulation and control by the Forest, Fish and Game Commission of the transportation of domesticated

deer when shipments are accompanied by a permit issued by the Forest, Fish and Game Commission under conditions prescribed by the Commissioner.

The right to raise and propagate in confinement deer and to supply venison to the market during the open season is calculated to have a salutary effect upon the protection and preservation of the wild deer of the State, for the reason that the necessities of the game market, which can be supplied with domesticated deer as well as deer from without the State, are no longer such as are likely to tempt and inspire the taking of native wild deer for such purpose.

### Land Title Examination

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In addition to the litigated work, the legal department has also had charge of the examination of all titles for lands purchased and condemned by the State for preserve purposes in the Adirondack and Catskill parks, as well as the titles of all lands purchased for other commission purposes.

Prior to the organization of the legal department, the examination and investigation of land titles were distributed among local attorneys and the results from this method of examination were slow, expensive and far from being satisfactory, and in some instances, by reason of the inexpertness of the examiners as to forest land titles, the examination and proofs were inadequate and insufficient.

Mr. John J. Inman of this department has had sole charge of this work for the past three years, and the results of his work, which is shown by his report herewith submitted, amply justifies the change made in the method of performance of this important work — the present method not only being more efficient but also less expensive to the State.

Two hundred and sixty-three titles have been referred to Mr. Inman for examination, involving offers aggregating 163,618 acres, for which the agreed price was \$963,401. Of this number 118 titles covering 109,161 acres of land; the purchase price agreed upon being \$673,521 were approved, 9 titles rejected and 138 titles are still pending.

This work has been performed at a cost to the State of certainly less than 50 per cent. than it would have been under the local counsel system, and a greater degree of care and precaution has been exercised in the approval of titles.

Upwards of a hundred and fifty opinions have been rendered by this department to the Commissioner, Superintendent of Forests, Chief Game Protector and others construing the various sections of the statute and upon matters relating to their official powers and procedure.

In the prosecution of the legal work of the department, our experience has demonstrated that the law, in order to be effective, must receive substantial and not too technical enforcement; that the protective measures taken must be fair and reasonable in the scope of their operation and must be consistent and consonant with the intent of the Legislature in order to receive the support of moral sentiment and public opinion in favor of its enforcement.

Respectfully submitted,

JOHN K. WARD,

*General Counsel.*

ALBANY, N. Y., October 1, 1909.

### CASES PENDING.

*Statement showing number of trespass and title actions begun, disposed of, and present status.*

Number of cases pending January 1, 1907.....	58
Number of cases commenced January 1, 1907, to October 1, 1907 .....	97
Number of cases settled January 1, 1907, to October 1, 1907.	30
Number of cases commenced October 1, 1907, to October 1, 1908 .....	15
Number of cases settled October 1, 1907, to October 1, 1908.	17
Number of cases commenced October 1, 1908, to October 1, 1909 .....	22
Number of cases settled October 1, 1908, to October 1, 1909.	37
Number of cases pending October 1, 1909, awaiting trial..	98
Number of cases pending October 1, 1909, on appeal.....	10

*Statement showing number of actions for fish and game violations begun, disposed of and present status.*

Number of cases pending January 1, 1907.....	22
Number of cases commenced January 1, 1907, to October 1, 1907 .....	118
Number of cases settled January 1, 1907, to October 1, 1907.	49

Number of cases commenced October 1, 1907, to October 1, 1908 .....	96
Number of cases settled October 1, 1907, to October 1, 1908.	82
Number of cases commenced October 1, 1908, to October 1, 1909 .....	132
Number of cases settled October 1, 1908, to October 1, 1909.	87
Number of cases pending October 1, 1909.....	150

*Statement showing number of trespasses reported, disposed of, and present status.*

Number trespass cases pending January 1, 1907.....	59
Number trespass cases reported from January 1, 1907, to September 30, 1907 (inclusive).....	72
Number trespass cases reported from October 1, 1907, to September 30, 1908 (inclusive).....	66
Number trespass cases reported from October 1, 1908, to September 30, 1909 (inclusive).....	82
Number settled or otherwise disposed of from January 1, 1907, to September 30, 1907 (inclusive).....	5
Number settled or otherwise disposed of from October 1, 1907, to September 30, 1908 (inclusive).....	53
Number settled or otherwise disposed of from October 1, 1908, to September 30, 1909 (inclusive).....	136
Number transferred to Law Register.....	29
Number pending October 1, 1909.....	56

TITLES EXAMINED.

REPORT OF JOHN J. INMAN FROM JANUARY 1, 1907, TO OCTOBER 1, 1909

	No.	Acreage	Purchase price
Titles received for examination January 1, 1907, to October 1, 1909 .....	46	25,490	\$136,521
Titles rejected January 1, 1907, to October 1, 1909 .....	0		

	No.	Acreage.	Purchase price.
Titles approved January 1, 1907, to October 1, 1907 .....	35	24,546	131,389
Titles pending October 1, 1907.....	11	944	\$5,132
Titles pending October 1, 1907.....	11	944	\$5,132
Titles received for examination October 1, 1907, to October 1, 1908.....	59	60,554	344,968
Total .....	70	61,498	\$350,100
Titles rejected October 1, 1907, to October 1, 1908.....	4	1,050	\$3,312
Titles approved October 1, 1907, to October 1, 1908.....	40	54,229	326,024
Total disposed of.....	44	55,279	\$329,336
Titles pending October 1, 1908.....	26	6,219	\$20,764
Titles pending October 1, 1908.....	26	6,219	\$20,764
Titles received for examination October 1, 1908, to October 1, 1909.....	158	77,584	481,912
Total.....	184	83,803	\$502,676
Titles rejected October 1, 1908, to October 1, 1909 .....	3	698	\$3,613
Titles approved October 1, 1908, to October 1, 1909.....	43	30,386	216,008
Total .....	46	31,084	\$219,621
Titles pending October 1, 1909.....	138	52,719	\$283,055

## STATEMENT OF RECEIPTS.

## MONEYS FOR TRESPASS AND FISH AND GAME VIOLATIONS.

	Trespass.	Fines and penalties for fish and game violations.
1907.		
January . . . . .	\$180 00	\$1,977 14
February . . . . .	225 00	4,203 35
March . . . . .	.....	4,061 25
April . . . . .	330 00	2,681 35
May . . . . .	100 00	7,216 02
June . . . . .	.....	790 55
July . . . . .	225 00	3,214 29
August . . . . .	.....	2,242 60
September . . . . .	100 00	1,885 00
October . . . . .	200 00	2,695 30
November . . . . .	50 00	3,218 95
December . . . . .	88 40	3,231 46
1908.		
January . . . . .	15 00	962 95
February . . . . .	100 00	1,860 70
March . . . . .	.....	1,231 78
April . . . . .	75 00	1,672 80
May . . . . .	644 00	3,287 78
June . . . . .	1,067 81	2,563 85
July . . . . .	.....	1,602 42
August . . . . .	230 00	1,960 29
September . . . . .	1,725 00	2,235 70
October . . . . .	300 00	2,473 56
November . . . . .	2,272 00	2,404 71
December . . . . .	12,357 17	6,024 03
1909.		
January . . . . .	185 00	4,663 21
February . . . . .	8,925 00	1,376 75



	Trespass.	Fines and penalties for fish and game violations.
March . . . . .	100 00	1,539 10
April . . . . .	664 62	2,825 72
May . . . . .	797 50	2,243 24
June . . . . .	120 00	2,446 68
July . . . . .	40 00	2,000 82
August . . . . .	90 00	2,032 66
September . . . . .	25 00	1,510 44

## CASES ON APPEAL.

The following is a statement of the cases on appeal which have been under the direct charge or supervision of the legal department, and the disposition thereof by the court and present status.

## COURT OF APPEALS.

People v. Mary L. Fisher et al., 190 N. Y. 468. Appealed by defendants from judgment of the Appellate Division, Fourth Department, affirming a judgment in favor of plaintiff entered upon the report of a referee. Judgment affirmed.

People v. John P. Warner, 192 N. Y. 543. Appeal from an order of the Appellate Division, Second Department, which reversed an order of the Suffolk County Court affirming a judgment of the Court of Special Sessions of the town of Southampton, convicting defendant of a violation of the Forest, Fish and Game Law. Appeal dismissed.

People v. Leon C. Weinstock, 193 N. Y. 481. Appeal from a judgment of the Appellate Division, First Department, affirming a judgment in favor of plaintiff entered upon a decision of the court at Trial Term, without a jury, upon an agreed statement of facts. Judgment reversed and complaint dismissed.

People v. William Nash, 193 N. Y. 675. Appeal from judgment of the Appellate Division, Fourth Department, affirming a judg-

ment in favor of defendant, entered upon a verdict and an order denying a motion for a new trial in an action to recover penalties for alleged illegal fishing. Judgment affirmed.

Timothy L. Woodruff *v.* People of the State of New York et al., 193 N. Y. 560. Appeal from judgment of the Appellate Division, Third Department, in favor of defendants, upon the submission of a controversy under section 1279 of the Code of Civil Procedure. Judgment reversed and appeal dismissed.

People *v.* The Long Island Railroad Company, 194 N. Y. 130. Appeal from an interlocutory judgment of the Appellate Division, Second Department, affirming an interlocutory judgment of Special Term, overruling a demurrer to the complaint. Judgment modified and in the main affirmed.

Charles F. Dieterich *v.* James V. Fargo as President of American Express Company, 194 N. Y. 359. Appeal from judgment entered upon order of Appellate Division, First Department, affirming an interlocutory judgment of Special Term, sustaining a demurrer to the complaint. In this action the State was permitted to intervene as party defendant. Judgment reversed.

People *v.* Louis Delemarre, 194 N. Y. 522. Appeal from judgment of Appellate Division, First Department, affirming judgment in favor of plaintiff entered upon a verdict and an order denying a motion for a new trial in an action to recover penalties under section 39 of the Forest, Fish and Game Law. Judgment affirmed.

In the Matter of the Application of Timothy L. Woodruff for a Writ of Mandamus against James S. Whipple, as Forest, Fish and Game Commissioner. Appeal from order of the Appellate Division, affirming order of the Special Term, denying relator's application. Appeal pending.

People *v.* Horace Inman. Appeal by plaintiff from judgment entered upon order of Appellate Division, Third Department, af-

firming a judgment entered upon report of referee in favor of defendant. Appeal pending.

*People v. A. Bleecker Banks.* Appeal by defendant from judgment entered upon order of Appellate Division, Third Department, affirming judgment entered upon decision rendered by trial court without a jury. Appeal pending.

#### APPELLATE DIVISION.

##### *Fourth Department.*

*People v. Mary L. Fisher and The J. P. Lewis Company,* 116 App. Div. 677. Appealed by defendants from a judgment entered upon the report of a referee. The judgment appealed from was affirmed.

##### *Second Department.*

*People v. John P. Warner,* 116 App. Div. 863. Appealed by defendant from a judgment of Suffolk County Court affirming a judgment of conviction of Court of Special Sessions of the town of Southampton. The judgment appealed from was reversed.

##### *First Department.*

*People v. Leon C. Weinstock,* 117 App. Div. 168. Appealed by defendant from judgment entered upon the decision of the court after trial without a jury. The judgment appealed from was affirmed.

*People v. Horace E. Stillman and Augustus C. Lockwood,* 117 App. Div. 176. Appealed by the plaintiff from judgment dismissing the complaint after trial and from an order denying motion for new trial upon the minutes. The judgment appealed from was reversed and new trial granted.

*People v. Waldorf-Astoria Hotel Company,* 118 App. Div. 723. Appealed by the defendant from judgment upon decision of the court after trial without a jury. Judgment appealed from was affirmed.

Charles F. Dieterich *v.* James C. Fargo as President of American Express Company, 119 App. Div. 315. Appealed by plaintiff from interlocutory judgment in favor of defendant entered upon the decision of the court, sustaining defendant's demurrer to plaintiff's complaint. This action involved the right to transport in this State domesticated deer under section 8 of the Forest, Fish and Game Law (Laws of 1900, chap. 20, as amended by Laws of 1906, chap. 478). The People were permitted to intervene as party defendant and assumed the defense of the action. The judgment appealed from was affirmed.

People *v.* John B. Martin and Lewis Martin, 123 App. Div. 335. Appealed by defendants from judgment entered upon verdict of a jury rendered by direction of the court and from order denying motion for new trial. Judgment and order appealed from affirmed.

#### *Third Department.*

People *v.* Charles L. White, 124 App. Div. 79. Appealed by defendant from interlocutory judgment entered upon the decision of the court, sustaining plaintiff's demurrer to amended answer. Judgment appealed from affirmed.

In the Matter of the Application of Timothy L. Woodruff for a Writ of Mandamus against James S. Whipple, as Forest, Fish and Game Commissioner of the State of New York, 125 App. Div. 912. Appealed by relator from order of Special Term denying application for writ. Order affirmed.

People *v.* Charles H. Bennett (Action No. 3), 125 App. Div. 912. Appealed by defendant from interlocutory judgment overruling demurrer of defendant to plaintiff's complaint. Interlocutory judgment affirmed.

#### *Second Department.*

People *v.* The Long Island Railroad Company, 126 App. Div. 477. Appealed by defendant from interlocutory judgment entered upon the decision of the court, overruling the defendant's demurrer to plaintiff's complaint. Interlocutory judgment affirmed.

*Third Department.*

People *v.* The Santa Clara Lumber Company, 126 App. Div. 616. Appealed by Attorney-General on behalf of plaintiff from order of Special Term denying motion of Attorney-General for order of substitution as attorney of record, and to set aside judgment rendered against the State upon stipulation. Order affirmed as to denial of motion to substitute Attorney-General as attorney of record and motion to set aside judgment remitted to Special Term for hearing upon the merits.

Timothy L. Woodruff *v.* The People of the State of New York et al., 127 App. Div. 934. An agreed controversy under section 1279 of Code of Civil Procedure. Judgment directed and questions submitted decided in favor of defendant.

People *v.* Orrin B. LaPell, 128 App. Div. 709. Appealed by defendant from judgment in favor of plaintiff entered upon a verdict of a jury rendered by direction of the court. Judgment reversed and new trial granted.

Deposit Electric Company *v.* The Forest, Fish and Game Commissioner, 131 App. Div. 403. Appealed by Deposit Electric Company from order of Special Term modifying an order made by the Forest, Fish and Game Commissioner August 6, 1906. Order of Special Term affirmed.

*Fourth Department.*

People *v.* Ezra Wetmore, 133 App. Div. 937. Appealed by plaintiff from order setting aside verdict of jury in favor of plaintiff. Order reversed and judgment directed for plaintiff.

*Third Department.*

People *v.* James H. Bain, 60 Misc. 253. Appealed by defendant from judgment rendered by decision of the court after trial without jury. Appeal pending.

People *v.* Nathan Pulver, 60 Misc. 256. Appealed by defendant from judgment rendered by decision of the court after trial without jury. Appeal pending.

People *v.* Charles H. Bennett (No. 1). Appealed by plaintiff from judgment entered upon decision of trial court, dismissing plaintiff's complaint at close of plaintiff's case. Appeal argued but undetermined.

People *v.* Herkimer Lumber Company et al. Appealed by plaintiff from judgment entered upon decision of the court after trial without jury. Appeal argued but undetermined.

People *v.* George B. Reynolds. Appealed by plaintiff from judgment rendered upon the verdict of a jury and from order denying plaintiff's motion for new trial upon the minutes. Appeal argued but undetermined.

People *v.* Paul Smiths Electric Light, Power and Railroad Company (two actions). Appealed by defendant from order denying defendant's motion for the framing and settling of issues of fact and directing their trial by jury. Appeal pending.

People *v.* Paul Smiths Electric Light, Power and Railroad Company (three actions). Appealed by defendant from order denying defendant's motion for the consolidation and trial of three actions as one action. Appeal pending.

People *v.* Santa Clara Lumber Company, 60 Misc. 150. Appealed by defendant from order vacating and setting aside judgment entered upon stipulation of the parties. Appeal pending.

#### *Fourth Department.*

People *v.* William J. Thistlethwaite, Hinckley Fibre Company et al. Appealed by defendant from judgment entered upon report of referee in favor of plaintiff. Appeal pending.

People *v.* Ray Huff. Appealed by defendant from judgment in favor of plaintiff entered upon the verdict of a jury and from an order denying defendant's motion to set aside the verdict upon the minutes of the trial. Appeal pending.

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## **Financial Statement.**

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# **Statement of Expenditures for the Fiscal Year Ending September 30, 1909.**

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## SUMMARY.

### *Propagation and Distribution of Fish.*

For maintenance of hatcheries and collection and distribution of fish and fry . . . . .	\$55,951 98	
For repairs and improvements to hatcheries . . . . .	17,610 50	
For miscellaneous expenses — fish car, etc. . . . .	1,051 97	
For collecting fish eggs. . . . .	2,600 21	
For Chautauqua Hatchery improvement . . . . .	688 24	
For shad hatchery on the Hudson. . . . .	1,038 09	
For fish culturist salary and expenses. . . . .	3,898 22	
	<hr/>	\$82,839 21

### *Protection of Fish and Game.*

For salaries and expenses of chief, assistant chiefs, seventy-nine protectors and clerk. . . . .	\$116,762 51	
For moieties paid complainants in actions, costs of court, attorney fees, etc. . . . .	32,918 63	
For maintenance and expenses of State launches . . . . .	1,368 89	
For printing summary of game laws. . . . .	85 16	
For extra expenses of protectors on special work . . . . .	5,540 02	
	<hr/>	156,675 21

*Forcstry Department.*

For salary and expenses of superintendent of forests, assistant superintendent, foresters and fire inspectors.	\$24,213 25	
For purchasing land in the forest preserve in the Adirondacks.....	216,265 27	
For purchase of land in the forest preserve in the Catskills.....	15,045 97	
For surveying, witness, court costs and attorney fees defending State's title to lands.....	5,014 64	
For rebates paid towns on account of forest fires in 1908.....	103,047 66	
For salaries and expenses of fire patrol and constructing telephone lines and observation stations.....	24,984 71	
For reforesting burned and denuded lands in the forest preserve and for forest nurseries .....	17,851 33	
	<hr/>	406,422 83

*Marine Fisheries Bureau.*

For salaries and expenses of superintendent, deputy superintendent, engineer, clerks and fisheries protectors.	\$22,039 91	
For office expenses, rent, postage, stationery, etc. . . . .	3,328 06	
For surveying, plotting and monumenting shellfish lands.....	1,550 24	
For launch and boat hire, New York waters . . . . .	205 50	
	<hr/>	27,123 71

*Legal Department.*

For salaries of attorneys and employees . . . . .	\$9,674 90	
For office rent and expenses.....	1,480 01	
	<hr/>	11,154 91

*Miscellaneous Expenses.*

For salaries and expenses of commissioners . . . . .	\$11,225 17	
For clerical force salaries . . . . .	9,478 32	
For office expenses . . . . .	10,837 37	
For repairs to John Brown homestead . . . . .	192 48	
For repairing signs on Lake George islands . . . . .	469 68	
For forester's cottage at Saranac nursery . . . . .	1,285 87	
For illustrated lectures on forestry subjects . . . . .	869 77	
For printing and distributing hunters' licenses . . . . .	141 45	
For new gallery in main office . . . . .	961 58	
For farm for the propagation of game birds, including salary and expenses of superintendent . . . . .	2,703 78	
For State reservation on the Hudson Highlands . . . . .	247 21	
For expenses of National Convention of Shellfish Superintendents . . . . .	319 38	
	<hr/>	38,732 06
Total disbursements . . . . .	\$722,947 93	<hr/> <hr/>

**Summary of Receipts and Disbursements from Various Sources  
Exclusive of Regular Accounts With the State Comptroller  
for the Fiscal Year Ending September 30, 1909.**

**RECEIPTS.**

From fines and penalties collected...	\$32,450 68	
From trespasses on State lands.....	27,576 29	
From setting forest fires.....	725 00	
From failure to lop trees.....	154 00	
From sales of hunters' licenses.....	141,139 08	
From sales of anglers' licenses .....	30 00	
From sales of net licenses .....	7,296 53	
From sales of bird licenses .....	26 00	
From sales of seedling trees .....	3,576 93	
From rebates from railroads — fire patrol . . . . .	2,496 51	
From rentals of shellfish lands.....	14,726 84	
From sale of old buildings on State lands . . . . .	128 00	
From sale of confiscated game.....	99 31	
From proceeds for deleterious fish re- moved . . . . .	206 00	
From miscellaneous sources .....	44 05	
	<hr/>	\$230,675 22

**DISBURSEMENTS.**

By moieties paid complainants in prosecutions .....	\$9,189 84	
By justice, constable, witness, court costs, etc. ....	4,868 83	
By cash paid to State Treasurer.....	216,616 55	
	<hr/>	\$230,675 22

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# FIFTY-EIGHTH ANNUAL REPORT

OF THE

# New York Juvenile Asylum

FOR THE YEAR 1909

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TRANSMITTED TO THE LEGISLATURE FEBRUARY 9, 1910

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ALBANY  
J. B. LYON COMPANY, PRINTERS  
1910





# STATE OF NEW YORK

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No. 36.

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## IN ASSEMBLY

FEBRUARY 9, 1910.

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### FIFTY-EIGHTH ANNUAL REPORT

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*To the Honorable, the Legislature of the State of New York, and  
The Honorable, the Board of Aldermen of the City of New  
York:*

The Directors of the New York Juvenile Asylum, pursuant to the act under which they were incorporated, herewith submit their report for the year 1909, being their Fifty-eighth Annual Report.

The year 1909 has been a significant one in the history of the asylum for more than one reason. The nine additional cottages, the erection of which was mentioned in the last report, were completed, and five of them have been opened for occupancy, and the population of the village thus largely increased. Preparations have been made to expand the trade teaching, or, as it is coming to be designated, the vocational teaching, of many of the boys, and steps have also been taken for the reorganization of the schools and for the undertaking of a special class for backward and defective children. Along with these changes, to be a little more fully considered later, there has come to the school another change, equally important and not so fortunate, namely, the retirement of the superintendent, Mr. Charles D. Hilles. Very early in the year Mr. Hilles was invited by President Taft to ac-

cept a position in Washington, and, after some correspondence, Mr. Hilles accepted the position of Assistant Secretary of the Treasury of the United States, and terminated his connection with the asylum as superintendent on the 15th day of April, 1909. While measured by the usual standards of dignity, the place to which Mr. Hilles has gone is one of higher standing and greater influence than that he so long and ably filled at the asylum, those who have been associated with him in the work of the institution not only deeply regret their personal loss and the loss of the institution in his withdrawal, but were constrained to feel also that, great as the opportunities for usefulness in the position to which he went, those which he left were scarcely less, and in some sense even greater. He had shown how the position which he occupied could be made one of commanding influence on the lives of hundreds of lads whose previous associates had started them in the wrong way of life, but who, under wise and loving direction and companionship, could be made useful citizens, and who were just at the period of life when such an influence was most easily exercised and most powerfully effective. Mr. Hilles had also demonstrated the possibility of raising the whole tone of the school to that of a new and potent factor in the educational life of the people. The tendency, even among so-called professional philanthropists, has been to deprecate the existence of such institutions as the juvenile asylum, and to deride and decry their influence. The work that Mr. Hilles did at the asylum has not only shown that such animadversions are as untrue as they are ungenerous, but that they proceed from a profound ignorance of the essential need of boy life, as it exists to-day under the stress of living conditions in the great cities. The continual tendency to regard every reformatory institution as some sort of a prison and to insist that it is, necessarily and for all purposes, inferior to a private home, while it has had some justification in the condition of some so-called reformatories, is in its very nature founded upon a fallacy. The necessity for schools is not at all abrogated by the existence of homes; and the necessity for a particular class of school for the treatment of abnormally educated children is no more removed by the existence of homes, than is the necessity for the erection and maintenance of hospitals for the treatment

of special classes of disease, because the sick can be maintained and cared for in homes. There are not a few instances in which the best medical attention can be given in the hospital, no matter how adequate the home may be, and, in like manner, there are not a few instances in which the best training in moral and intellectual discipline can be given in a school rather than in a home; but this the advocates of the home seem to either forget or ignore, and it was one of the distinctive achievements of Mr. Hilles' career that he did so much to demonstrate, not only the advisability, but the necessity of school training for the children of the streets. It was, therefore, with very great regret that his associates learned of his determination to enter on his new field of activity, and, in the hope that he would not entirely lose interest or influence in the councils of the institution which he had so ably served, they elected him to membership on the board immediately upon his retirement as superintendent.

The work that Mr. Hilles laid down was taken up and has thus far been carried on by Mr. Guy Morgan, who had been assistant superintendent during a series of years under Mr. Hilles, and who on his retirement was made acting superintendent. Under Mr. Morgan's supervision five of the new cottages have been opened, and a further departure from recent practice made by the opening of one of them for the reception of colored boys, a number of whom, though of Protestant parents, it had been necessary to commit to the New York Catholic Protectory, because of the fact that there was no New York institution of the Protestant faith capable of receiving such boys when committed by the courts.

During the early part of the year just closed the finance department of the city of New York, under the administration of Comptroller Metz, and with the aid and warm co-operation of Dr. D. C. Potter, chief examiner of the accounts of institutions, took up the subject of more adequate training for after-occupations in the various schools toward which the city contributes for the support of children, and particularly in institutions like the Juvenile Asylum, for the care of wayward and delinquent children. A number of conferences were held, in which officers of the Juvenile Asylum, including Mr. Hilles, took part, and as a result there was

presented to the board of estimate and apportionment by the finance department a plan for increasing the per capita allowance to institutions maintained on the cottage home plan where not more than thirty children were inmates of a cottage, and also for making a special allowance to institutions in which vocational training should be given. By vocational training is meant the preliminary instruction in some trade or occupation which may be the source of livelihood to the student in his future life. It is not intended to cover merely common work, such as ordinary day labor or mere drudgery, but skilled employments, such as typewriting, telegraphy, electrical work, scientific gardening, tailoring, carpentry, etc. After the presentation by Dr. Potter of a very comprehensive report on the subject, the board of estimate and apportionment adopted these and certain other suggestions, and, as a consequence, in the coming year it is hoped that not only will the income of the Asylum from the city be increased, but the work that it does for the children largely augmented.

A separate branch in the educational program of the Children's Village, but one scarcely less important, is the contemplated reorganization of the schools and the establishment of a class for defectives. It is always to be expected that a certain percentage of the children brought before the courts for moral delinquency will prove to be not only the victims of social evils in the way of improper housing and insufficient food and clothing, but also afflicted with certain mental or physical deficiencies, rendering special care necessary. Not a few of the children who come before the Children's Court may be classed, if not as feeble-minded, at least, as of such arrested development and mental idiosyncrasy, that they require a different style of instruction from that given in the ordinary classes, and especially need more personal attention on the part of the teacher. To meet this difficulty in the case of a number of children, perhaps fourteen or fifteen in the entire Asylum, a lady, a graduate of the school for training of teachers at Vineland, New Jersey, has been engaged to undertake the organization and teaching of a special class for such children at the Children's Village.

At the same time with this new departure in the school system at the Children's Village, a reorganization of the classes has been

determined upon. Three of the teachers, who have been with us for many years, Miss McIntosh, Miss Kirley and Miss Batchelder, resigned at the time of the summer vacation, and two of the places have been filled by the appointment of Miss Danford and Miss McClure. The other places have not yet been filled, nor has a principal of the schools been selected, though it is the earnest desire of the board to secure the services of a man as principal, who would also be competent to give some specific training in drawing and other subjects, as well as have supervision over the whole school system.

In other matters the work at the Children's Village has proceeded in the usual course. The boys, under the supervision of the officers, cleared more of the land. A good deal of grading has been done and new tracts opened for gardening. The herd of sheep has been increased, and we have to report very satisfactory results in the care of the general gardens for the whole institution and the individual gardens maintained by the various cottages and several boys. The Jesup medals for conduct and efficiency have been regularly awarded and satisfactory progress made in all departments. There have been no other great changes in the staff, but the board of directors has lost by resignation three of the members who have been associated with it for many years. Messrs. Butler, Marling and Williams, all of whom retire with the close of the year 1909.

The detailed history of the work will be found in the report of the acting superintendent, and the directors, in closing, express their thanks to all the members of the staff who have contributed so much to the forward progress of the work, and deep gratitude to Divine Providence who has blessed their united service.

MORNAY WILLIAMS, *President*,  
EDMUND DWIGHT,  
HENRY N. TIFFT,  
*Committee on Report.*

At a regular meeting of the board of directors of the New York Juvenile Asylum, held on December 7, 1909, at which more than a majority of the Board were present, the resignation of Mr. Mor-nay Williams, as president and director, to take effect December 31, 1909, was read, and thereupon the following resolution was unanimously adopted:

*"Resolved,* That in view of the known wish of Mr. Williams, that he should not be pressed to reconsider his determination to retire from the presidency and the board of directors, the board is reluctantly compelled to accept his decision and resignation submitted at this meeting.

"Notwithstanding Mr. Williams' desire that his retirement should not be made the occasion for any testimonial or other mark of appreciation, it is impossible for this board of directors to part officially from him without in some form expressing its recognition, not only of his great services to the Asylum, but of the fact that the severance of his connection with it is a matter of great moment and importance.

"It is probably safe to say that since the Asylum was organized no president, and certainly no other director, has ever devoted himself to the work more unselfishly and devotedly than Mr. Williams has done.

"During his administration and under his guidance, the Asylum has risen to the first rank among institutions of its kind, until it stands virtually in a class by itself, and the board recognizes in the fullest measure the extent to which this result has been due to Mr. Williams' personal efforts.

"In a very remarkable degree and through the whole period (thirteen years) of his presidency, Mr. Williams has had the unreserved confidence and support of his fellow members of the board of directors. In addition to which he has always had and fully retains their personal esteem and affection.

"The board would like to mark Mr. Williams' retirement by giving some more substantial and public evidence of their appreciation of his work, and in failing to do so are governed solely by his personal wishes in the matter."

## Treasurer's Report for the Year Ending December 31, 1909.

## CURRENT ACCOUNT.

*Receipts.*

New York City for care and maintenance.....	\$57,564 43
Boarders .....	270 89
Donations .....	3,317 76
Interest on investments.....	4,700 00
Interest on Fanshaw Fund.....	472 18
Insurance on fire loss.....	348 71
Rent — Chicago property .....	481 66
Rent — N. Y. Telephone Co.....	33 00
Refund — Account Western Agency.....	7 50
Sundry Collections .....	2,556 66
Transfer from capital account.....	16,188 70
	<hr/>
	\$85,941 49

## Balance January 1, 1909:

Mechanics' National Bank, Supt.....	\$1,302 00	
Petty Cash at Asylum.....	600 00	
Petty Cash at Western Agency.....	400 00	
	<hr/>	2,302 00
		<hr/>
		\$88,243 49

*Disbursements.*

Children's Village and General Account.....	\$77,879 77	
Office of the Corporation.....	2,551 00	
Western Agency .....	1,853 36	
Annual Report Committee.....	358 97	
Book Committee.....	196 16	
Finance Committee.....	1,005 09	
	<hr/>	\$83,844 35

## Balance December 31, 1909:

Mechanics' National Bank, Treas. Acct.....	\$2,089 64	
Mechanics' National Bank, Supt. Acct.....	1,309 50	
Petty Cash at Asylum.....	600 00	
Petty Cash at Western Agency.....	400 00	
	<hr/>	4,399 14
		<hr/>
		\$88,243 49

## CAPITAL ACCOUNT.

Proceeds, sale of Real Estate.....	\$48,989 63	
Loan from Farmers' Loan & Trust Co.....	10,000 00	
Interest on Bank Balances.....	390 82	
	<hr/>	\$59,380 45
Balance January 1, 1909:		
Central Trust Company.....	\$138 91	
Mechanics' National Bank, Treas. Acct.....	9,456 49	
Farmers' Loan & Trust Company.....	25,064 05	
	<hr/>	34,659 45
		<hr/>
		\$94,039 90

Buildings and Development Committee.....	\$64,663 38	
Finance Committee .....	4,545 38	
Transferred to Current Account.....	16,188 70	
		<u>\$85,397 46</u>

Balance December 31, 1909:		
Central Trust Company.....	\$141 00	
Mechanics' National Bank, Treas. Acct.....	8,450 87	
Farmers' Loan & Trust Company.....	50 57	
		<u>8,642 44</u>
		<u>\$94,039 90</u>

## Miscellaneous Accounts: — Trust Funds:

Balance January 1, 1909:		
Central Trust Company.....		\$195 03
Interest on balances.....		3 80
Check No. 7 (Central Trust Co.) cancelled.....		16 92
		<u>\$215 75</u>

## Graduates' Building Fund:

Balance January 1, 1909:		
Central Trust Company.....		\$58 22
Interest on balances.....		1 19
From 387 former wards.....		67 11
		<u>\$126 52</u>

## Miscellaneous Accounts: — Trust Funds:

Disbursements, 1909:		
Oscar Seibel.....	\$69 57	
Lena Weingand.....	11 47	
Charles Nickel.....	19 02	
		<u>\$100 06</u>
Balance December 31, 1909.....		115 69
		<u>\$215 75</u>

## Graduates' Building Fund:

Balance December 31, 1909.....		<u>\$126 52</u>
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## SUMMARY.

Balances, January 1, 1909:		
Central Trust Company .....	\$138 91	
Central Trust Company, Children's Fund.....	195 03	
Central Trust Company, Graduates' Bldg. Fund.....	58 22	
Mechanics' National Bank, Treasurer.....	9,456 49	
Mechanics' National Bank, Supt.....	1,302 00	
Petty Cash at Asylum.....	600 00	
Petty Cash at Western Agency.....	400 00	
Farmers' Loan & Trust Co.....	25,064 05	
		<u>\$37,214 70</u>
Receipts, 1900:		
Current Account.....	\$85,941 49	
Capital Account.....	59,380 45	
Children's Funds .....	20 72	
Graduates' Building Fund.....	68 30	
		<u>145,410 96</u>
		<u>\$182,625 66</u>



<b>Investments:</b>	
Thompson Street Mortgage, 4½ per cent.....	\$48,000 00
Horowitz Mortgage, 4½ per cent.....	52,000 00
5,000 Union Pacific 1st Mtge. 4 per cent. bonds.....	5,531 25
Fanshaw Fund—Cent. Trust Co. certificate.....	2,406 19
Fanshaw Fund—10 M. Rio Grande Western bonds.....	9,250 00

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\$117,187 44

<b>Disbursements, 1909:</b>	
Current Account .....	\$83,844 35
Capital Account.....	85,397 46
Children's Funds .....	100 06

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\$169,341 87

<b>Balance, December 31, 1909:</b>	
Central Trust Company .....	\$141 00
Central Trust Company, Children's Fund .....	115 69
Central Trust Company, Graduates' Bldg. Fund.....	126 52
Mechanics' National Bank, Treasurer.....	10,540 51
Mechanics' National Bank, Supt.....	1,309 50
Petty Cash at Asylum.....	600 00
Petty Cash at Western Agency.....	400 00
Farmers' Loan & Trust Co.....	50 57

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13,283 79

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\$182,625 66

<b>Liabilities:</b>	
Note to Farmers' Loan & Trust Co., dated Aug. 1, 1907....	\$50,000 00
Note to Farmers' Loan & Trust Co., dated Sept. 14, 1908....	20,000 00
Note to Farmers' Loan & Trust Co., dated Oct. 15, 1908....	10,000 00
Note to Farmers' Loan & Trust Co., dated Nov. 15, 1909....	5,000 00
Note to Farmers' Loan & Trust Co., dated Dec. 15, 1909....	5,000 00

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\$90,000 00

WILLARD PARKER BUTLER,  
*Treasurer.*

We hereby certify that we have examined the Treasurer's and Superintendent's books, bank books and vouchers of the foregoing account of the New York Juvenile Asylum for the year ending December 31, 1909, and declare the same to be correct in all respects.

TOWNSEND, DIX & YALE.  
*Certified Public Accountants.*

NEW YORK, January 3, 1910.

## SUPERINTENDENT'S REPORT.

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*To the President and Board of Directors of the New York Juvenile Asylum:*

GENTLEMEN.—The report of the work of the New York Juvenile Asylum for the year 1909 is herewith presented. For three and one-half months (until April 15th), Mr. Hilles was the superintendent, but the results are reported as if a division of responsibility had not taken place, inasmuch as the policies and personnel have been continued without change.

Progress has been made in the development of the school. The gradual unfolding, year by year, is directed along the lines laid down in the comprehensive plan and program adopted by the board of directors seven years ago. Philips Brooks' plan for the making of an ideal life was to first draw the circumference and then fill in the important detail. The directors of the school showed like wisdom before the planning and execution of the Children's Village was begun. There has been no departure from that plan, although the details have improved as the result of study and experience.

Nine dormitory cottages were added to the harmonious group during the year. These vary somewhat from the earlier cottages in both interior and exterior design. Each accommodates twenty boys, however, as do the earlier cottages. The latest group to be erected is located south of the athletic field and flanks the proposed village green, which eventually will become the dooryard of the village church or chapel. These nine cottages complete the development to and including the second crosspath, so that the next instalment will occupy the very eligible sites which crown the most elevated knoll on the Asylum's tract. Five of the nine cottages have been opened for occupancy, and one of these is set apart for colored boys. The first group of colored boys to occupy the cottage was transferred from the Catholic Protectory.

Local classes performed much of the excavating, grading, painting, electrical work, steamfitting and planting of shrubbery. They cleared ten acres of land also and painted several cottages.

Three medals were presented to the school by Mr. Jesup and these are awarded every month to three honor boys. A wholesome

rivalry has been engendered and as a result of a spirit of emulation the *esprit de corps* of the school has been raised.

In the school of letters an extra grade was opened in September and with the beginning of the new calendar year a further enlargement of the school activities will occur, when a class for the mentally backward and deficient boys will be established. Defective children are no longer committed to the school, but occasionally children of retarded development are received—the maximum number being equal to probably five per cent. of the population. The segregation and isolation of this class will permit the larger number to progress at a greatly accelerated pace, and the change is being made as much in fairness to those who are mentally marking time, as in justice to those who take each successive step with exasperating deliberation, until, with the advent of adolescence, they can take normal strides. A specialist should always be placed in charge of this class.

Simultaneously, an advance will be made in the manual training department, by the enlargement of the classes in printing, wood-working, applied electricity and plumbing, and by the introduction of classes in telegraphy, mechanical drawing and sloyd.

An unoccupied room in Wetmore hall is being utilized as a repository for specimens of work produced in shops and schools, which will form a permanent exhibit.

The poultry industry has been gradually extended with gratifying results. The boys of Rose cottage had such unusual success with their independent garden that their proposal to engage in poultry raising was readily assented to. Later, a like license was granted to the boys of the House of Reception and an exhibit of specimens of the chickens produced by these boys was awarded the second premium at the Westchester county fair. The value of the product of the Rose cottage poultry yard, already supplied to the community kitchen, is estimated at \$131.93, whereas the expenditure for maintenance was only \$10.36.

#### THE HEALTH.

The excellent health record of the past was maintained throughout 1909. With the exception of an isolated case of scarlet fever, which developed in Kingsley cottage in August, there was entire exemption from epidemics.

The dentist, in addition to almost daily ministrations, examined the teeth of all the children semi-annually.

The weights and measurements of all boys were recorded semi-annually.

One death occurred. On June 12th Franklin Pearce of Lenox cottage, who had been in the village hospital since June 2d with acute inflammatory rheumatism, died.

#### ESCAPES.

Twenty-three boys attempted to escape, four of whom were successful. This record was less favorable than that of the preceding year. As no cause save homesickness can be assigned for such unceremonious leave-taking, it is not believed that any significance attaches to the increase in the exodus.

#### ENTERTAINMENTS.

The Wednesday night lectures and holiday observances have been continued.

The band filled fourteen engagements away from the village, and in addition frequently contributed to the pleasure of the children of the village.

The Lincoln centenary and the Hudson-Fulton celebration were made occasions for instructive literary exercises in the auditorium, Henry E. Gregory, Esq., having delivered an impressive address on February 12th.

Ten games of baseball were played with foreign clubs, in only two of which the visitors were victorious; one game resulted in a tie, and eight in disaster for the enemy.

#### SUPERVISION.

In addition to the annual and monthly meetings of the board of directors, the monthly meetings of the A. I. & D. committee and the meetings of the executive committee, all of which are held in New York city, the village was visited by directors 136 times.

The schools were inspected by the committee on education and frequently by Dr. D. C. Potter of the department of finance.

Founders' day was celebrated on June 17th, on which day members of the board were accompanied to the school by eighty guests.

Classes of the School of Philanthropy were visitors as usual.

Other visitors were Mr. T. Namae of Kobe, Japan, commissioned by the Department of Home Affairs to study municipal reformatories; Misses Ida Kirch and Bertha Pappenheim of Frankfort-on-Main, Germany; Misses I. A. McChesney and Mary I. Whitbeck of the Troy Orphan Asylum; Joseph C. Baldwin, Jr., a commissioner of the State Board of Charities; Mr. E. Fellows Jenkins; Walter M. Day of the Lyman School for Boys; Superintendent A. T. Jamison of the Maxwell Orphanage, Greenwood, S. C.; Dana P. Dame, superintendent Parental School at West Roxbury, Mass.; Dr. A. C. Rodgers, superintendent of the Minnesota school at Faribault; Justice Samuel Jewell of Grand Rapids, Mich.; Dr. Stephen Smith, vice-president of the State Board of Charities; John B. Prest and W. L. Weeden, representing the State Board of Charities; Mr. J. Morris Fisher of Detroit; John F. Bledsoe, superintendent of the Maryland School for the Blind; Senator Walter F. Price and Byron B. Deming of the State Board of Examiners of California; and Mr. H. H. Rogers.

Parents of the children were present regularly, an average of 176 children being visited every month.

#### MISCELLANEOUS.

The yield of wool from the village flock was 411 pounds.

The ice pond was drained and the sediment removed for use in fertilizing the land.

The city office of the Asylum was removed in March from 106 West Twenty-seventh street to 103 Park avenue.

Fire extinguishers were regularly tested and recharged and fire drills were conducted in the schools every fortnight.

Inside fire-escapes, consisting of metal rods threaded on steel wires, were placed in the third floor of the four single-room cottages.

Printed instructions defining the duties of children and employees in case of fire were posted conspicuously in all cottages.

#### CHANGES IN THE STAFF.

Fourteen new names were added to the official roster. Among those who retired were: Mrs. Ples, the Misses Batchelder, Kirley, McIntosh and Lenhart and Messrs. Brunjes, Nickel and Baxter.

## CHANGES IN POPULATION.

Two graduates entered college on leaving the children's village — one at Mt. Hermon and the other at Colgate. A third became a member of the school staff. Two children were placed in homes in Oklahoma, one in California and three in rural homes in New York State.

It is a pleasure to attest to the generous and thorough and painstaking co-operation by the Big Brothers Movement and the Children's Aid Society, the former of which keeps a watchful eye over and lends a helping hand to the boys who are discharged from the school, while the latter supervises the wards of the school who have been placed in homes in distant States.

## STATISTICAL.

Number in the school January 1, 1909.....	342
Number received in 1909.....	234
	<hr/>
Total in the village for the year.....	576
Number in western homes January 1, 1909.....	246
	<hr/>
Grand total under care and control in 1909.....	822
	<hr/>
Number remaining in the village December 31, 1909....	576
Number sent to private homes.....	6
Number discharged.....	139
Died.....	1
	<hr/>
	146
	<hr/>
	430
	<hr/>

The undersigned is under a heavy debt of gratitude to the members of the staff who have been uniformly courteous and shown a desire to co-operate with him and support him in the effort to carry on the important work of the school. The children have, by their deportment and progress, rendered the task much less difficult than had been expected.

Respectfully submitted,

GUY MORGAN,

*Acting Superintendent.*

December 31, 1909.

# **SIXTEENTH ANNUAL REPORT**

**OF THE**

**BOARD OF MANAGERS**

## **Western House of Refuge for Women**

**AT ALBION, N. Y.**

**For the Year Ending September 30, 1909**

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**TRANSMITTED TO THE LEGISLATURE FEBRUARY 9, 1910**

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**ALBANY**

**J. B. LYON COMPANY, PRINTERS**

**1910**





## **OFFICERS**

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### **BOARD OF MANAGERS**

ETTA ELSNER FALKER.....	Syracuse, N. Y.
JANE L. ARMSTRONG.....	Rochester, N. Y.
THOMAS A. KIRBY.....	Albion, N. Y.
DR. JOHN W. LESEUR.....	Batavia, N. Y.
CAROLINE H. BLISS.....	BUFFALO, N. Y.

### **OFFICERS**

JANE L. ARMSTRONG.....	President
THOMAS A. KIRBY.....	Treasurer
DR. JOHN W. LESEUR.....	Secretary

### **SUPERINTENDENT**

ALICE E. CURTIN

### **ASSISTANT SUPERINTENDENT**

MRS. SARA J. ALLEN

### **RESIDENT PHYSICIAN**

HELENA B. PIERSON

### **STEWARD**

MRS. MINNIE E. DOTY

### **PAROLE OFFICER**

MARY E. CONNER



# STATE OF NEW YORK

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No. 37.

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## IN ASSEMBLY

FEBRUARY 9, 1910.

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### ANNUAL REPORT

OF THE

### WESTERN HOUSE OF REFUGE FOR WOMEN, ALBION, N. Y.

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*To the Legislature of the State of New York:*

The board of managers of the Western House of Refuge for Women, at Albion, N. Y., has the honor to submit this its sixteenth annual report for the fiscal year ending September 30, 1909.

During the year there have been eleven meetings at which the attendance of the members has been as follows:

	Regular
Etta Elsner Falker.....	5
Jane L. Armstrong.....	11
Thomas A. Kirby.....	9
Dr. John W. LeSeur.....	11
Caroline H. Bliss.....	11

There was no meeting called for the month of August. The members of the board decided by vote at the July meeting not to meet until the regular meeting in September, unless pressing matters should call them together.

*Object.*

This institution received females between the ages of fifteen and thirty years, convicted by any court or magistrate, of petit larceny, vagrancy, under subdivision three or four of section 887 of the Code of Criminal Procedure, habitual drunkenness, of being a common prostitute or frequenting houses of prostitution, or of a misdemeanor and who is not insane, nor mentally or physically incapable of being substantially benefited by the discipline of such institution. Commitments from this institution shall be from the fourth, fifth, sixth, seventh, eighth judicial districts. It is wholly supported by the State.

APPROPRIATIONS 1910

General Maintenance .....	\$55,000
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Last year on account of the increase in capacity \$47,000 was not enough to carry us through the year an additional \$5,000 was asked for and granted making a total of \$52,000. This coming year also increases our capacity so this amount is asked for.

Repairs and equipment.....	\$2,500
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From experience this amount should be available for necessary work for which is not classed under any other head.

Baby cottage .....	\$30,000
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On account of the increased cost of building, an additional \$8,000 is asked for from last. The time, we believe, has come when a cottage for mothers and babies seems a necessity. It is detrimental to the discipline of the institution to have mothers and babies in each cottage. They should be given a cottage of their own. We have ten babies at present.

Barn, 30 x 60, basement and gable roof..... \$4,000

For the same reason as stated last year. With the coming of a farmer to the institution some accommodations will have to be made for the housing of the crops. There is no barn upon the premises large enough to take care of the crops. The only barn a small one which can be used for horses and wagons, but not large enough for the crops when we get a full return from the farm. This year's returns show how much this barn is needed.

Additional sewage disposal..... \$2,500

The sewage disposal question can be satisfactorily settled if this amount is granted. With the amounts already appropriated we can install the plant which will be in accordance with plans, etc., from the State Board of Health.

Iron fence ..... \$1,200

This is needed to replace the front picket fence which is rotten and in bad shape.

Equipping gymnasium ..... \$1,000

It is the desire of the board of managers that the girls sent to this institution should be given the benefit of physical training. The basement of the Assembly Hall has been prepared for gymnasium purposes but we have not asked for the equipment until this year.

Denio farm, 30 acres..... \$10,000

The acquiring of this number of acres would give us the land we have wanted so badly for years. It would make possible railroad facilities and thereby save the large amount paid out for carting each year: Also the water condition improved.

In asking financial support of the needs of the institution we have not asked for more than we need, but at the same time, we think we have asked for all that we do need. We recognized the calls upon the State from her different institutions and for that reason alone we have tried to be considerate and not asked for

more than we need. Again we desire to record our appreciation of indulgence of past Legislatures. To the Fiscal Supervisor, State Architect, State Board of Charities for their help and co-operation at all times.

JANE L. ARMSTRONG,  
*President.*

THOMAS A. KIRBY,  
*Treasurer.*

J. W. Le SEUR,  
*Secretary.*

ETTA ELSNER FALKER,  
CAROLINE H. BLISS.

## TREASURER'S REPORT

FOR THE YEAR ENDING SEPTEMBER 30, 1909

### *Receipts*

Balance October 1, 1909.....	\$199 41
Received from State Treasurer, general.....	50,003 55
Received from State Treasurer, special.....	64,147 63
Miscellaneous receipts .....	14 04
Home products, consumed.....	1,457 49
Home products, manufactured.....	936 70
<b>Total .....</b>	<b>\$116,758 82</b>

### *Disbursements*

#### Ordinary expenditures:

Salaries of officers.....	\$23,177 74
Expenses of managers.....	1,062 95
Provisions .....	9,492 97
Household stores.....	978 27
Clothing .....	1,899 31
Fuel and light.....	7,260 25
Hospital .....	439 69
Shop, farm and garden.....	1,205 37
Transportation of inmates.....	1,196 63
Miscellaneous .....	2,818 19
<b>Total .....</b>	<b>\$49,531 37</b>

#### Extraordinary expenditures:

Industrial building "AA".....	\$28,500 00
Cottage for inmates "A".....	21,478 40
Hospital enlargement .....	5,159 39
Repairs and equipment "F".....	1,847 44

New cottage, outside connections "EE".....	\$6,934 00
Completing cottages 5 and 6 and assembly hall "GG" .....	163 60
Addition to boiler house, "DD".....	43 80
Cement walks "B".....	21 00
<hr/>	
Total .....	\$64,147 63
<hr/>	

*Recapitulation*

Disbursements, general.....	\$49,531 37
Disbursements, special.....	64,147 63
Forwarded to State Treasurer.....	14 04
Home product, consumed.....	1,457 49
Home product, manufactured.....	936 70
Balance in local bank.....	671 59
<hr/>	
Total .....	\$116,758 82
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Respectfully submitted,  
 THOMAS A. KIRBY,  
*Treasurer.*



## SUPERINTENDENT'S REPORT

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*To the Honorable the Board of Managers:*

The eighth annual report of the superintendent is hereby submitted, being the sixteenth report of the Western House of Refuge for Women:

### STATISTICAL TABLES

TABLE NO. 1

Showing movement of population.

Number in institution October 1, 1908.....	232
Number of girls received during year.....	77
Number of infants received during year.....	1
Number of girls returned from parole.....	7
Number of infants born during year.....	3
Number of girls paroled and discharged.....	95
Number of infants discharged .....	10
Number of infants died .....	1
Number remaining September 30, 1909.....	214
Total number of new commitments .....	986
Total number of infants born .....	58

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TABLE NO. 2

Showing number of girls and from what courts.

Police court .....	40
Justices' court .....	11
Recorders' court .....	3
City court.....	19
County court.....	4
Total .....	77

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TABLE NO. 3

Showing number of girls and the offenses.

Vagrancy .....	26
Immorality .....	28
Larceny, petit.....	8
Larceny, grand, second degree.....	3
Intoxication .....	7
Disorderly conduct .....	1
Burglary, third degree.....	1
Manslaughter, third degree.....	1
Forgery, second degree.....	1
Waywardness .....	1
Total .....	77

TABLE NO. 4

Showing the county from which received.

Broome .....	5
Cayuga .....	1
Cortland .....	2
Clinton .....	3
Chautauqua .....	1
Erie .....	5
Essex .....	2
Herkimer .....	1
Jefferson .....	3
Livingston .....	1
Madison .....	2
Monroe .....	9
Montgomery .....	2
Niagara .....	1
Oneida .....	2
Onondaga .....	18
Oswego .....	1
Otsego .....	1
Saratoga .....	1
Schenectady .....	4

St. Lawrence .....	1
Steuben .....	4
Tompkins .....	2
Tioga .....	2
Warren .....	1
Wayne .....	1
Yates .....	1
<hr/>	
Total .....	77
<hr/>	

TABLE No. 5

Showing occupation of girls received.

Cigarmaker .....	1
Clerk .....	2
Cook .....	1
Domestic .....	30
Housekeeper .....	2
Hospital attendant .....	1
Laundress .....	3
Mill and factory .....	16
No occupation .....	8
Stenographer .....	1
Waitress .....	12
<hr/>	
Total .....	77
<hr/>	

TABLE No. 6

Showing ages of girls received.

Fifteen years .....	1
Sixteen years .....	9
Seventeen years .....	16
Eighteen years .....	19
Nineteen years .....	5
Twenty years .....	3
Twenty-two years .....	6
Twenty-three years .....	5
Twenty-four years .....	2

Twenty-five years.....	8
Twenty-eight years.....	2
Twenty-nine years.....	1
Total .....	77

Average age, 19.58.

TABLE No. 7

Showing religious denomination.

Protestant .....	56
Catholic .....	20
Jewish .....	1
Total .....	77

TABLE No. 8

Unmarried .....	57
Married .....	20
Total .....	77

TABLE No. 9

Showing nationality of girls.

United States.....	71
Canada .....	2
Italy .....	2
Poland .....	1
Unknown .....	1
Total .....	77

TABLE No. 10

Showing nationality of parents.

United States.....	104
Canada .....	10
Germany .....	10
Italy .....	4

Ireland .....	4
Scotland .....	3
England .....	2
France .....	2
Poland .....	2
Unknown .....	13
<hr/>	
Total .....	154
<hr/>	

Our population on October 1, 1908, was 232. This number increased to 259, when we had 25 girls sleeping in the gymnasium, which had been converted into a temporary dormitory, a number occupying beds in each cottage corridor, and several girls sleeping on the floor in the reception cottage. In April, 1909, the board of managers decided that it would be impossible for us to accommodate any more girls, and notices to this effect were sent to the magistrates of the various counties.

During the year 77 girls and one infant were committed to the institution, and seven girls were returned from parole; 95 girls and 10 infants were paroled or discharged, and one died leaving us a population on October 1, 1909, of 214.

Five courts were represented in the commitment of girls, the judicial district being the fourth, fifth, sixth, seventh and eighth. Onondaga county contributed the largest number, and the chief offenses were vagrancy and immorality. In occupation, that of domestic leads with 30. The average age of the girls received was nineteen years. In nationality 71 of the 77 were native born; of the parents 104 were born in the United States. At the close of the year 34 girls are out on parole, and of this number, 28, by reason of visitation and certified letters, are known to be doing well, while 6 are doubtful.

Under the existing conditions, the discipline has been all that could be expected. It is an exceptional case that after the period of fourteen days' quarantine has expired, does not settle down into the quiet, peaceful, happy life of the institution. We feel that a great deal of this is due to the fact that some part of every day is spent in the open air. During the summer months especi-

ally, many girls were out in the garden and field all day, going to the house at meal time only. In addition to the farm and general garden, each cottage has its own little plot of ground to cultivate, and after supper it is quite common to see all the girls of one cottage working in the garden, watering, weeding, and gathering vegetables for the coming day.

For the first time in its history, the institution worked its own farm. A man was appointed to the position of farmer on April 1, 1909. A team of farm horses and some implements were purchased, and the work commenced. In the early spring we were delayed by heavy rains, while later the season was hot and dry, so that the crops were not what might naturally have been expected. Again, the farm had been worked on shares for so many years, that it greatly needed more fertilizing than could be provided in one season. The results however are encouraging, and are given in detail in the steward's report. To the institution garden, which has been carried on successfully for several years, was added another acre. It was in this garden and on the farm that the girls did most of their work. They did all of the weeding and hoeing, dropped the potatoes for planting, bunched the hay, and gathered the fruits and vegetables. The following table shows the result.

Beet greens, bushels.....	39
Corn, ears, dozens.....	722
Corn, pop, bushels.....	22
Cucumbers .....	2,273
Cabbage, early, heads.....	471
Onions, bunches .....	1,728
Squash, pounds.....	1,006
Turnips, bushels.....	28
Tomatoes, bushels.....	120
Radishes, bunches.....	656
Cherries, quarts .....	78
Plums, bushels .....	41
Pears, bushels.....	28
Strawberries, quarts .....	78
Quinces, bushels .....	3
Grapes, bushels .....	3

Among the permanent improvements during the year may be mentioned, a new tin roof placed on the reception cottage at an expense of \$550; a wire fence about the farm, also fences dividing the farm into fields; sixty trees planted in the apple and small fruit orchards; new front doors placed on each of the four old cottages and reception cottage; a new meter installed at an expense of \$165; permanent and attractive storm houses built over the areas of the Armstrong and Falker cottages; repairs made on all the slate roofs; the large elevator at the reception cottage overhauled and rebuilt, and the foundation for the scales at the boiler house relaid. More or less painting has been done in all of the houses, and much of the woodwork oiled and varnished.

At the close of the year, the hospital and industrial building are almost completed, and the Honor cottage is ready for occupancy, with a capacity of twenty-three. With these added accommodations, and the introduction of a new Merit system, we shall be in a position to give our girls advantages such as never before have been attained in the institution.

Respectfully submitted,

ALICE E. CURTIN,  
*Superintendent.*

## PHYSICIAN'S REPORT

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The Sixteenth Annual Report of the Medical Department of the Western House of Refuge for Women is respectfully submitted:

Examined on admission.....	84
Number having syphilis .....	10
Number having gonorrhoea .....	40
Number with a drug habit.....	3
Admitted with chest expansion deficient.....	10
Admitted with enlarged tonsils.....	19
Admitted with Aortic Murmur.....	1
Admitted with Pott's disease .....	2
Admitted with goitre .....	1
Admitted with tuberculosis .....	1
Admitted with hernia .....	1
Admitted with eyesight defective .....	29
Admitted with hearing defective .....	4
Number of prescriptions .....	3,356
Number of cases syphilis treated .....	44
Number of cases of gonorrhoea treated .....	42
Number of cases of coryza treated .....	66
Number of cases of bronchitis treated .....	65
Number of cases of tonsillitis and laryngitis treated....	87
Number of cases of quinsy treated .....	1
Number of cases of adenitis cervical .....	2
Number of cases of bubo treated .....	1
Number of cases of hemorrhoids treated .....	1
Number of cases of cystitis treated .....	16
Number of cases of rheumatism treated .....	7
Number of cases of gonorrhoeal rheumatism treated....	1
Number of cases of gastritis treated .....	11
Number of cases of entero-colitis treated .....	25
Number of cases of dysentery treated .....	3



Number of cases of cholera infantum treated.....	2
Number of cases of migraine treated .....	20
Number of cases of neurasthenia treated .....	9
Number of cases of urticaria treated .....	1
Number of cases of hysteria treated .....	1
Number treated for alcoholism .....	9
Number treated for drug habit.....	3

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The vital statistics record 4 births and 2 deaths: one of the new-born living only nine hours, and one syphilitic infant dying at the age of one year.

HELENA B. PIERSON,  
*Resident Physician.*

## STEWARD'S REPORT FOR 1908-1909

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Value of real estate.....	\$262,197 00
Value of personal property.....	18,936 00

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Beginning April 1, 1909, a farmer was hired by the month, thus doing away with the former custom of leasing the State farm on shares. An extra team of horses was purchased, also necessary farm implements for doing the work. The late season and infrequent falls of rain were material hindrances to full crops, but the following produce was realized, outside of garden stuff:

22 barrels apples, at \$1.50.....	\$33 00
69 bushels beans, at \$2.....	138 00
365 bushels corn, at 50 cents.....	182 50
20 tons hay, at \$10.....	200 00
231 bushels oats, at 50 cents.....	115 50
700 bushels potatoes, at 50 cents.....	350 00
3½ tons cabbage, at \$10.....	35 00
30 bushels carrots, at 30 cents.....	9 00
50 bushels beets, at 20 cents.....	10 00
300 bushels turnips, at 20 cents.....	60 00
	<hr/> \$1,133 00

### Amount of home products:

10 hogs (not yet slaughtered), at \$20.	\$200 00
60 chickens, at 40 cents.....	24 00
108¼ dozen eggs.....	26 66
	<hr/> 250 66

Total . . . . .	<hr/> \$1,383 66 <hr/>
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## DISBURSEMENTS FOR THE YEAR AND YEARLY PER CAPITA COST.

Salaries of officers.....	\$23,177 74	\$100 94
Expenses of managers.....	1,062 95	4 63
Provisions .....	9,492 97	41 34
Household stores .....	978 27	4 26
Clothing .....	1,899 31	8 27
Fuel .....	7,260 25	31 62
Hospital .....	439 69	1 91
Shop .....	1,205 37	5 25
Ordinary repairs .....	.....	.....
Transfer of inmates.....	1,196 63	5 21
Miscellaneous .....	2,814 64	12 26
Total .....	<u>\$49,527 82</u>	<u>\$215 69</u>

Yearly per capita, \$215.69.

Respectfully submitted,

MINNIE E. DOTY,

*Steward.*

## PAROLE OFFICERS REPORT

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The Parole Officer submits the following annual report:

Number of inmates received during the year.....	77
Number paroled and discharged during the year.....	95

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Different counties from which received are as follows:

Broome . . . . .	5	Oneida . . . . .	1
Cayuga . . . . .	1	Onondaga . . . . .	17
Chautauqua . . . . .	1	Oswego . . . . .	1
Clinton . . . . .	3	Otsego . . . . .	1
Cortland . . . . .	2	Saratoga . . . . .	1
Erie . . . . .	6	Steuben . . . . .	4
Essex . . . . .	1	St. Lawrence . . . . .	1
Herkimer . . . . .	1	Schenectady . . . . .	6
Jefferson . . . . .	3	Tioga . . . . .	2
Livingston . . . . .	1	Tompkins . . . . .	2
Monroe . . . . .	9	Warren . . . . .	1
Madison . . . . .	2	Wayne . . . . .	1
Montgomery . . . . .	2	Yates . . . . .	1
Niagara . . . . .	1		
		Total . . . . .	77

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Holiday boxes received . . . . .	180
Approximate number of letters received . . . . .	3,500
Approximate number of letters sent out . . . . .	1,200

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MARY E. CONNER,  
*Parole Officer.*

**BY-LAWS**  
**WESTERN HOUSE OF REFUGE FOR WOMEN**  
**ALBION, NEW YORK.**

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**ARTICLE I.**

**THE BOARD OF MANAGERS.**

Section 1. The Officers of the Board of Managers shall be a President, a Secretary and a Treasurer, who shall severally be elected by ballot at the Annual Meeting of the Board, and who shall hold their offices for one year and until their successors shall have been duly elected.

§ 2. In the event of a failure to elect such officers at the Annual Meeting, they may be elected at any subsequent meeting of the Board. In the case of the absence or disability of any of these officers the vacancy thus created shall be filled temporarily by the Board.

§ 3. A majority of the members of the Board shall be necessary to form a quorum for the transaction of business. In case of a lesser number in attendance the meeting may adjourn for the purpose of procuring a quorum.

§ 4. The Annual Meeting shall be held upon the second Tuesday of October in each year, and the monthly meetings upon the second Tuesday of each succeeding month. The place of meeting shall be the Managers' Room in the Administration Building, and the hour of the meeting shall be eleven o'clock a. m., unless otherwise ordered.

§ 5. Special meetings of the Board may be called by the President or upon the written request of two or more members of the Board for the consideration of urgent matters of business. All members of the Board must be duly notified of such meeting in writing or by telegram signed by the President or Secretary. At least three days' notice shall be given such special meetings, and no other business shall be transacted at such meetings than that which was embodied in the notice.

§ 6. The Standing Committees of the Board shall be:

1. Finance.
2. General Inspection, Records and Household Matters.
3. Discipline and Methods of Training.
4. Paroles.
5. Appointments.
6. Farm and Grounds.

Each Committee shall consist of three members who shall be appointed by the President as soon after each annual meeting as possible.

## ARTICLE II.

### DUTIES OF OFFICERS OF THE BOARD.

Section 1. The President shall have general supervision of the affairs of the institution and shall preside at all meetings of the Board of Managers, represent the institution before any of the Departments or elsewhere, unless otherwise ordered by the Board of Managers; shall be Chairman of the Committee on Finance, and ex-officio a member of all other committees; and sign formal contracts and other similar documents in behalf of the Board.

§ 2. The Secretary shall be the recorder of the Board and keep the minutes of all meetings; shall bring to the attention of the committee any matter requiring their consideration; and perform such other duties as the Board of Managers may from time to time direct.

§ 3. The Treasurer shall have the custody of such funds belonging to the institution as may be received from the State Comptroller or any other source; all expenditures shall be made by check, and the Treasurer shall require from each person to whom payments are made, receipts or vouchers, showing the purposes for which the money is paid out; he shall perform all other duties which may be prescribed by law or be required by the State Comptroller and make the annual report required by the several departments and render to the Board of Managers a financial statement at each monthly meeting, that the Board may be familiar with the finances of the institution.

§ 4. The books of both the Secretary and the Treasurer shall be opened at all reasonable times to the inspection of any member or committees of the Board of Managers.

### ARTICLE III.

#### DUTIES OF COMMITTEES.

Section 1. It shall be the duty of the Committee on Finance to examine from month to month into all expenditures made for the benefit of the institution; make recommendations for contracts or other expenditures for special purposes; audit all bills; prepare yearly estimates of appropriations desired from the Legislature, making report to the Board of Managers each month upon the expenses and financial condition of the institution, and special reports whenever the same may be deemed necessary; it shall have general oversight of the estimate for supplies, recommend such changes therein as may be deemed necessary, and direct the Superintendent to incorporate such changes in the estimates as may have been approved by the Board; it shall examine into all matters of construction and repairs and recommend proper action thereon to the Board at its monthly meetings; to this committee shall be referred for report all matters involving expenditures of any kind. It shall visit all structural work from time to time and consider all plans for new buildings and make report thereon.

§ 2. It shall be the duty of the Committee on General Inspection, Records and Household Matters to make frequent visitations to all parts of the institution, examine into methods and details of the housekeeping and work of the inmates in their several cottages; from time to time inspect all books and other records of the institution and make such recommendations as in its judgment will conduce to the welfare of the inmates or the success of the institution.

§ 3. It shall be the duty of the Committee on Discipline and Methods of training to have general supervision of the methods of training and reformatory discipline, and subject to the approval of the Board, determine the relative place of industrial training and instruction in the school classes; it shall inquire into all cases of special punishment and make such recommendations

as will insure a kindly and helpful discipline and establish satisfactory conditions in the several departments of the institution; to this end, among other things, it shall examine the entries in the records of discipline and see to it that such records are fully maintained and, from time to time, in its reports, make such suggestions to the Board of Managers as may seem to it necessary.

§ 4. It shall be the duty of the Committee on Paroles to make recommendations for the release of inmates upon parole or otherwise; it shall acquaint itself with the history of all inmates recommended for parole and make inquiry concerning their probable opportunities should release be granted; it shall keep oversight through the reports of the Superintendent and the parole officer, of all the girls permitted to leave the institution on parole, and suggest in its monthly report to the Board of Managers such action as it may deem necessary; to this committee all reports of the Parole Officer and all applications shall be referred which relate to the parole or discharge of inmates and no parole or discharge of inmates shall be made until after such reference.

§ 5. It shall be the duty of the Committee on Appointments to report to the Board each month such changes in the staff of officers and employees as may be necessary; it shall supervise the appointments and discharge of the employees by the Superintendent but no appointment or discharge shall become effective until the same shall have been approved by the Committee on Appointments; this Committee shall recommend to the Board from time to time, from the eligible list established by the State Civil Service Commission, persons to fill vacancies which may arise in the office of Superintendent, Assistant Superintendent, Marshal, Physician, Parole Officer and Steward.

It shall recommend such promotions as in its judgment will increase the efficiency of the administration staff, and suggest such additions to the corps of officers and employees as may become necessary with the enlargement of the institution.

§ 6. It shall be the duty of the Committee on Farm and Grounds to have general oversight of all farm and garden work; make such recommendations as may be necessary to promote the efficiency of the employees who are engaged upon the farm and grounds; recommend such improvements in cultivation and crops as in its



judgment will be beneficial, and also make such suggestions concerning the general out-door work as will have a tendency to improve the appearance of the gardens, lawns, walks, barns, and other appurtenances; it shall have also general supervision of matters pertaining to sewage disposal, water supply, telephone and electric light system.

Committees may confer by correspondence or telephone when deemed advisable.

#### ARTICLE IV.

##### DUTIES OF OFFICERS AND EMPLOYEES OF THE INSTITUTION.

Section 1. The Superintendent shall reside in the institution and be its chief executive officer. She shall have, under the direction of the Board of Managers and the President thereof, the general care of all the buildings, grounds and property of the institution and see that they are kept in order and in good state of repair; be accountable for the proper use and preservation of all stores and supplies purchased for the use of the institution, or received by it from any source, maintain an effective discipline over inmates, officers and employees and report all breaches thereof to the Board; assign specific duties to all subordinate officers and direct them in the performance thereof; she shall, subject to the approval of the Board or its Committee on Appointments, appoint and remove all subordinate officers other than Assistant Superintendent, Physician, Parole Officer, Marshal and Steward, but no such appointment or removal shall become effective until it has been thus approved; the Superintendent may, however, suspend, in case of a serious breach of discipline, an officer or employee, until such time as the matter can be passed upon by the Board of Managers or Committee on Appointments. She shall make a statement in writing of all appointments and removals at the next Meeting of the Board of Managers of all such action; she shall maintain satisfactory records of all the inmates of the institution, making full entries concerning special discipline, punishments, health and general progress, and from time to time make such recommendations for parole or discharge to the Committee on Paroles as shall seem in her judgment to be wise; she shall also from time to time give such directions

and instructions to the Matrons and other subordinate officers as she may deem best calculated to insure efficiency, fidelity and economy in the administration of the institution and she shall enforce strict compliance with all instructions or orders of the Board of Managers, and with these by-laws and with any general rules and regulations established by such a board; she shall prepare monthly reports to be submitted to the Board of Managers and supervise such monthly estimates for supplies as are required by laws of State, submitting the same for the approval of the Committee on Finance; she shall make an annual report to the Board of Managers at its meeting in October and state therein the condition and progress of the institution, the health and general improvement of the inmates during the year and make such suggestions for the advancement of the inmates as shall seem wise, and perform such other duties as may be prescribed by the Board of Managers or be necessary for the efficient superintendence of the institution.

§ 2. The Assistant Superintendent shall assist the Superintendent in the performance of her duties and perform such part of the Superintendent's duties as shall be assigned to her by the Superintendent or the Board of Managers; in the absence or disability of the Superintendent she shall perform all the duties of the Superintendent and be vested with similar powers; she shall relieve the Superintendent of as much of her detail work as is possible in order that the Superintendent may be able to devote her attentions to the larger problems of administration.

§ 3. The Physician shall reside in the institution and devote her time and thought to the health and general welfare of inmates; she shall examine each new inmate upon her arrival and make such record as will show her exact condition of body and mind; she shall make records and measurements and such other data as will serve as a basis to show changes which may hereafter take place; she shall have charge of the hospital, give direction to the nurse, making frequent examinations of all patients therein and respond to special calls whenever necessary; it shall be her duty to make monthly reports to the Board of Managers upon the sanitary condition of the institution, the health of the inmates, the changes or additions which may be required in the way of

equipment, and upon such other matters as may properly fall within her sphere as general medical officer of the institution; she shall keep a complete hospital record which shall cover all the inmates of the institution and embody therein such special facts concerning their health as will show their medical treatment while in the House of Refuge.

§ 4. Marshal and Parole Officer. It shall be the duty of the Marshal to attend, upon the order of the court for the removal of all persons committed to the institution and provide for their safe conveyance thereto; she shall also remove to the courts upon their order any inmate whose attendance is required therein, returning her safely when the court so directs; until a Marshal be appointed the Parole Officer shall perform her duties.

The Parole Officer shall have charge of the girls who have been released from the institution on parole; make visits to them from time to time, correspond with them, and by advice, and personal influence, assist them in maintaining themselves as moral, law-abiding and respectable women; she shall endeavor to find suitable homes or employment for the inmates of the institution who are to be released on parole or finally discharged therefrom, and when necessary, remove girls from improper or unsatisfactory environments; when girls violate conditions of their parole it shall be the duty of this officer or Marshal to return them to the institution as soon as possible; she shall make monthly reports to the Board through the Committee on Paroles and carry out to the extent of her ability the suggestions which may be made to her by the Board, the President, the Committee on Paroles or the Superintendent.

§ 5. The Matrons shall have charge of the special work in the Reception House, cottages or Industrial Building to which they shall be assigned by the Superintendent and shall perform such duties as may be required to carry on the purposes of the institution. The Matron in the Reception House shall have charge of all newly committed inmates and assign to them such employment as may be deemed beneficial, give instructions to her assistants, distribute the girl's employment so that each one shall have the benefit of training in the several industrial classes, and she shall give particular attention to such moral instruction and

discipline as may be found best adapted to particular inmates under her charge.

The Matrons of the several cottages shall have general charge and direction of the inmates in their respective cottages, assign them daily duties, give them instruction in domestic work, establish them in habits of personal cleanliness, careful housekeeping, neatness and order. The Matrons shall be assisted in the discharge of their duties by Assistant Matrons, who, in the absence of the Matrons from their respective cottages, shall have the same responsibilities and powers as the Matrons.

## ARTICLE V.

### CLERICAL AND FINANCIAL.

Section 1. The Steward shall be the purchasing agent of the institution subject to such directions as may be given from time to time by the State Departments, the Board of Managers or its President; it shall be her duty to see that supplies are purchased and received in sufficient quantities and at regular intervals; to see that they are of the quality and in the quantity called for by the contracts or required for the maintenance of the institution; see that such supplies are properly placed in the storehouse and properly cared for and that they are properly distributed upon daily requisitions to the several departments of the institution; she shall be responsible for the condition of the storehouse and for the sufficiency and quality of the supplies as defined by the contracts; it shall be her duty to report any failure of contractors to furnish supplies in accordance with the terms of contracts and refuse the acceptance of such supplies as shall be found upon examination not in accordance with the contract terms. She shall make up the monthly estimates and submit the same for approval to the Superintendent and file duplicates with the Secretary of the Board making such changes from month to month as may be required to diversify the dietary and carry out the instructions of the Superintendent and Resident Physician. The Steward shall perform such other duties as may be required by the Board of Managers.

§ 2. The clerks and bookkeepers shall be under the direction of

the Superintendent, who shall assign them such duties of a clerical nature as may be required to keep the books and records in a proper manner. The clerks and bookkeepers shall be expected to perform all duties promptly and have the books ready for the examination of the President, the Committee, or the Superintendent at any time. The clerk shall perform such stenographic work in addition to the maintenance of the books as may be required.

§ 3. Other employees shall perform the respective duties for which they have been engaged and which are defined by the Salary Classification Commission, and do such other duties as may become necessary in emergencies.

§ 4. The Superintendent shall be at the institution at all times except during her regular vacation, unless obliged to be absent upon the business of administration, and if so obliged to be absent elsewhere than in the village of Albion, shall file a written statement of the cause of her absence and where she may be communicated with, with the Assistant Superintendent, and also notify the President of the Board thereof. No officer or employee shall leave the institution or be absent from duty without the permission of the Superintendent, who shall make her report to the Finance Committee of the Board of all leaves of absence, other than the regular vacations which may be granted by her.

Should it become necessary for the Superintendent, Assistant Superintendent, Physician, Parole Officer or Steward to be absent more than one day, other than upon regular vacations they shall make application to the President of the Board of Managers for permission, giving reasons therefor.

## ARTICLE VI.

Section 1. These By-Laws may be amended at any regular meeting of the Board of Managers by a majority vote of all the members upon notice having been given at a previous meeting of intention to alter the same. A By-Law, however, may be suspended by unanimous consent of all the members of the Board for such a time as the Board may direct.

## ORDER OF BUSINESS.

1. Calling to order, Roll Call.
2. Reading and approval of Secretary's report.
3. Report of Treasurer.
4. Reports of Standing Committees.
5. Reports of Special Committees.
6. Reports of Officers.
7. Miscellaneous Business.
8. New Business. .
9. Election of Officers.
10. Adjournment.

**STATE CHARITIES LAW****ARTICLE 14****HOUSE OF REFUGE AND REFORMATORY FOR WOMEN**

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§ 220. *Names and locations of house of refuge and reformatory for women.*— The house of correction for women located at Albion is continued and shall be known as the Western House of Refuge for Women. The reformatory for women located at Bedford is also continued and shall be known as the New York State Reformatory for Women. The house of refuge for women at Hudson shall be continued as the New York Training School for Girls, as provided in article thirteen of this chapter. No female over the age of sixteen years shall be committed to the New York State Training School for Girls. All inmates of the house of refuge for women at Hudson on June first, nineteen hundred and four, unless transferred therefrom pursuant to the provisions of law, shall be subject to the custody and control of the board of managers of such institution, according to the provisions of law under which they were committed thereto. (Laws of 1896, chap. 546, as amended Laws of 1904, chap. 453.)

§ 221. *Appointment of managers.*— Each such institution shall be under the control of its present board of managers, until others are appointed. Such boards shall consist of six managers to be appointed by the governor, by and with the advice and consent of the senate. All such managers shall be residents of the state, two shall be women and one a physician who has practiced his profession for ten years. The terms of the managers hereafter appointed shall be six years, except that the managers appointed to fill vacancies shall hold office for the unexpired terms of the managers who they succeed. The term of office of one of such managers shall expire each year. If in any such institution there be less than six managers in office when this chapter takes effect, the governor shall appoint additional managers to

make up the number of six, who shall be so classified that the term of one manager shall expire each year. The term of office of a manager of any such institution shall be a time other than the last day of December in any year. The term of office of his successor is abridged so as to expire on the last day of December preceding the time when such term otherwise expire, and the term of office of each manager after appointed shall begin on the first day of January. The governor may remove any manager, at any time, for cause, giving to such manager a copy of the charges against him and an opportunity to be heard in his defense. Such managers shall receive no compensation for their time or service; but the expenses necessarily incurred by them in the performance of their official duties shall be paid in the same manner as other officers of such institution. Nothing contained in this section shall abridge the term of any manager now in office. (Laws of 1896, chapter 546.)

§ 222. *General powers and duties of managers.*—The board of managers shall have the general superintendence, management and control of the institution over which it is appointed, including the grounds and buildings, officers and employees thereof, inmates therein, and of all matters relating to the government, discipline, contracts and fiscal concerns thereof, and may make such rules and regulations as may seem to them necessary for carrying out the purposes of such institutions. Each board of managers shall constitute a board of parole of the institution over which it is appointed, and shall have power to parole and discharge inmates as hereinafter provided. In the consideration of the parole or discharge of any inmate of the New York State Reformatory for Women at Bedford, the judge or magistrate who committed any female to such institution, when he so appears in writing, shall constitute a member of such board of managers for considering and determining the matter of the parole or discharge of such female committed by him. (Laws of 1896, chapter 546, as amended Laws of 1904, chap. 165.)

§ 223. *Appointment and removal of officers and compensation.*—The board of managers of each of such institutions shall appoint from among its members a presi-



tary and treasurer, who shall hold office for such length of time as such board may determine. They shall appoint a female superintendent, who shall hold office during the pleasure of the board. Such boards of managers shall fix the compensation of the officers and employees of the institution under their charge. (Laws of 1896, chap. 546.)

§ 224. *General powers of superintendent.*—The superintendent of each such institution shall, subject to the direction and control of the board of managers thereof:

1. Have the general supervision and control of the grounds and buildings of the institution, the subordinate officers and employees and the inmates thereof, and of all matters relating to their government and discipline.

2. Make such rules, regulations and orders, not inconsistent with law or with rules, regulations or directions of the board of managers, as may seem to her proper or necessary for the government of such institution and its officers and employees; and for the employment, discipline and education of the inmates thereof.

3. Exercise such other powers and perform such other duties as the board of managers may prescribe. Such superintendent shall also have power to appoint and remove all subordinate female officers and employees, subject to the approval of the board. (Laws of 1896, chap. 546.)

§ 225. *Oaths and bonds.*—Each manager and superintendent of such institutions shall take the constitutional oath of office and each superintendent shall execute a bond to the people of this state in the sum of five thousand dollars with sureties approved by the state comptroller, which shall be filed in the office of the comptroller. The manager appointed as treasurer of such institution shall give a bond in such amount as the comptroller may direct. The comptroller may require other officers of such institutions to give a bond if in his opinion the interests of the state demand it. (Laws of 1896, chap. 546, as amended Laws of 1900, chap. 49.)

§ 226. *Commitments; papers furnished by committing magistrate.*—1. A female between the ages of fifteen and thirty years, convicted by any court or magistrate of petit larceny, vagrancy under subdivision three or four of section eight hundred and

eighty-seven of the code of criminal procedure, habitual drunkenness, of being a common prostitute, or frequenting disorderly houses or houses of prostitution, or of a misdemeanor, and who is not insane, or mentally or physically incapable of being substantially benefited by the discipline of either of such institutions, may be sentenced and committed to the Western House of Refuge for Women at Albion or the New York State Reformatory for Women at Bedford, to be there confined under the provisions of law relating to such institution. Such commitments shall not be for a definite term, but any such female may be paroled or discharged at any time after commitment by the board of managers of such institution, but shall not in any case be detained longer than three years. Such commitments to the Western House of Refuge for Women at Albion, shall be from the fourth, fifth, sixth, seventh and eighth judicial districts; to the New York State Reformatory for Women at Bedford, from the first, second and third judicial districts. (Laws of 1896, chap. 546 as amended Laws of 1904, chaps. 169 and 453.)

2. The board of managers of each such institutions shall furnish the several county clerks of the state with suitable blanks for the commitment of women thereto. Such county clerks shall immediately notify the magistrates of their respective counties of the reception of such blanks and that upon application they will be furnished to them. (Laws of 1896, chap. 546, as amended Laws of 1899, chap. 632.)

3. The magistrate committing a female pursuant to this section shall immediately notify the superintendent of the institution to which the commitment is made of the conviction of such female, and shall cause a record to be kept of the name, age, birthplace, occupation, previous commitments, if any, and for what offenses; the last place of residence of such female, and the particulars of the offense for which she is committed. A copy of such record shall be transmitted, with the warrant of commitment, to the superintendent of such institution, who shall cause the facts stated therein, and such other facts as may be directed by the board of managers, to be entered in a book of record. (Laws 1896, chap. 546, as amended Laws of 1899, chap. 632.)

4. Such magistrate shall, before committing any such female,

inquire into and determine the age of such female at the time of commitment, and her age as so determined shall be stated in the warrant. The statement of the age of such female in such warrant shall be conclusive evidence as to such age, in any action to recover damages for her detention or imprisonment under such warrant, and shall be presumptive thereof in any other inquiry, action or proceeding relating to such detention or imprisonment. (Laws of 1896, chap. 546, as amended Laws of 1909, chap. 632.)

§ 227. *Return of females improperly committed.*—Whenever it shall appear to the satisfaction of the board of managers of any such institutions, that any person committed thereto is not of proper age to be so committed or is not properly committed, or is insane or mentally incapable of being materially benefited by the discipline of any such institution, such board of managers shall cause the return of such female to the county from which she was so committed. Such female shall be so returned in the custody of one of the persons employed by such board of managers to convey to such institutions women committed thereto, who shall deliver her into the custody of the sheriff of the county from which she was committed. Such sheriff shall take such female before the magistrate making the commitment, or some other magistrate having equal jurisdiction in such county, to be by such magistrate resentenceed for the offence for which she was committed to any such institution and dealt with in all respects as though she had not been so committed. The costs and expenses of the return of such female, necessarily incurred and paid by any such board of managers, shall be a charge against the county from which such female was committed, to be paid by such county to such board of managers in the same manner as other county charges are collected. (Laws 1896, chap. 546.)

§ 228. *Transfers to other institutions.*—If at any time there shall be more inmates in any one of such institutions than can be properly cared for therein, the board of managers shall so inform the state board of charities. The state board of charities may thereupon authorize and direct the transfer of such excess, or any part of such excess of inmates to such one of the other houses of refuge or state reformatories as the state board of charities may designate. The said board of managers shall there-

upon transfer to such other institution such number of inmates, preferably those last received by such institution. Such transfers shall be made as follows: The board of managers shall advise the superintendent of the institution so designated of the number to be so transferred, and this officer shall cause them to be taken to such institution and receive and keep them according to their sentences respectively, the same as if they had been originally sentenced thereto. With the inmates so transferred there shall be furnished certified copies of their sentences and commitments. (Laws of 1896, chap. 546, as added Laws of 1904, chap. 169.)

§ 229. *Disposition of children of women so committed.*—If any woman committed to any such institution, at the time of such commitment, is a mother of a nursing child in her care under one year of age, or is pregnant with child which shall be born after such commitment, such child may accompany its mother to and remain in such institution until it is two years of age and must then be removed therefrom. The board of managers of any such institution may cause such child to be placed in any asylum for children in this state and may pay for the care and maintenance of such child therein at a rate not to exceed two and one-half dollars a week, until the mother of such child shall have been discharged from such institution, or may commit such child to the care and custody of some relative or proper person willing to assume such care. If such woman, at the time of such commitment, shall be the mother of and have under her exclusive care a child more than one year of age, which might otherwise be left without proper care or guardianship, the magistrate committing such woman shall cause such child to be committed to such asylum as may be provided by law for such purposes, or to the care and custody of some relative or proper person willing to assume such care. (Laws of 1896, chap. 546.)

§ 230. *Conveyance of women committed.* The board of managers of each of such institutions shall employ suitable persons, to be known as marshals, to convey from the place of conviction to such institution all women legally committed thereto, and such marshals shall have the power and authority of deputy sheriffs in respect thereto. All expenses necessarily incurred in making

such conveyance shall be paid by the treasurer of the board of managers. In case of the commitment of a woman, who, at the time thereof, is the mother of a nursing child or is pregnant, the board of managers shall designate a woman of suitable age and character to accompany the person so committed, along with the officer or representative, authorized in this section to be employed by such managers. (Laws of 1896, chap. 546.)

§ 231. *Detention and rearrests in case of escapes.* The board of managers of any such institution may detain therein, under the rules and regulations adopted by them, any female legally committed thereto, according to the terms of the sentence and commitment, and conditionally discharge such female at any time prior to the expiration of the term of commitment. If an inmate escape or be conditionally discharged from any such institution, the board of managers may cause her to be rearrested and returned to such institution, to be detained therein for the unexpired portion of her term, dating from the time of her escape or conditional discharge. A person employed by the board of managers of any such institution to convey to such institution women committed thereto may arrest, without a warrant, an escaped inmate in any county of this state, and shall forthwith convey her to the institution from which she escaped; and a magistrate may cause an escaped inmate to be arrested and held in custody, until she can be removed to such institution, as in the case of her first commitment thereto. A person conditionally discharged from any such institution may be arrested and returned thereto, upon a warrant issued by its president and secretary. Such warrant shall briefly state the reason for such arrest and return, and shall be directed and delivered to a person employed by such board of managers to convey to such institutions women committed thereto, and may be executed by such person in any county of this state. (Laws of 1896, chap. 546.)

§ 232. *Employment of inmates.* The board of managers of each institution shall determine the kind of employment for women committed thereto and shall provide for their necessary custody and superintendence. The provisions for the safe keeping and employment of such women shall be made for the purpose of teaching such women a useful trade or profession and

improving their mental and moral condition. Such board of managers may credit such women with a reasonable compensation for the labor performed by them, and may charge them with the necessary expenses of their maintenance and discipline, not exceeding the sum of two dollars per week. If any balance shall be found to be due such women at the expiration of their terms of commitment, such balance may be paid to them at the time of their discharge. To secure the safe keeping, obedience and good order of the women committed to any such institution, the superintendent thereof has the same power as to such women as keepers of jails and penitentiaries possess as to persons committed to their custody. (Laws of 1896, chap. 546.)

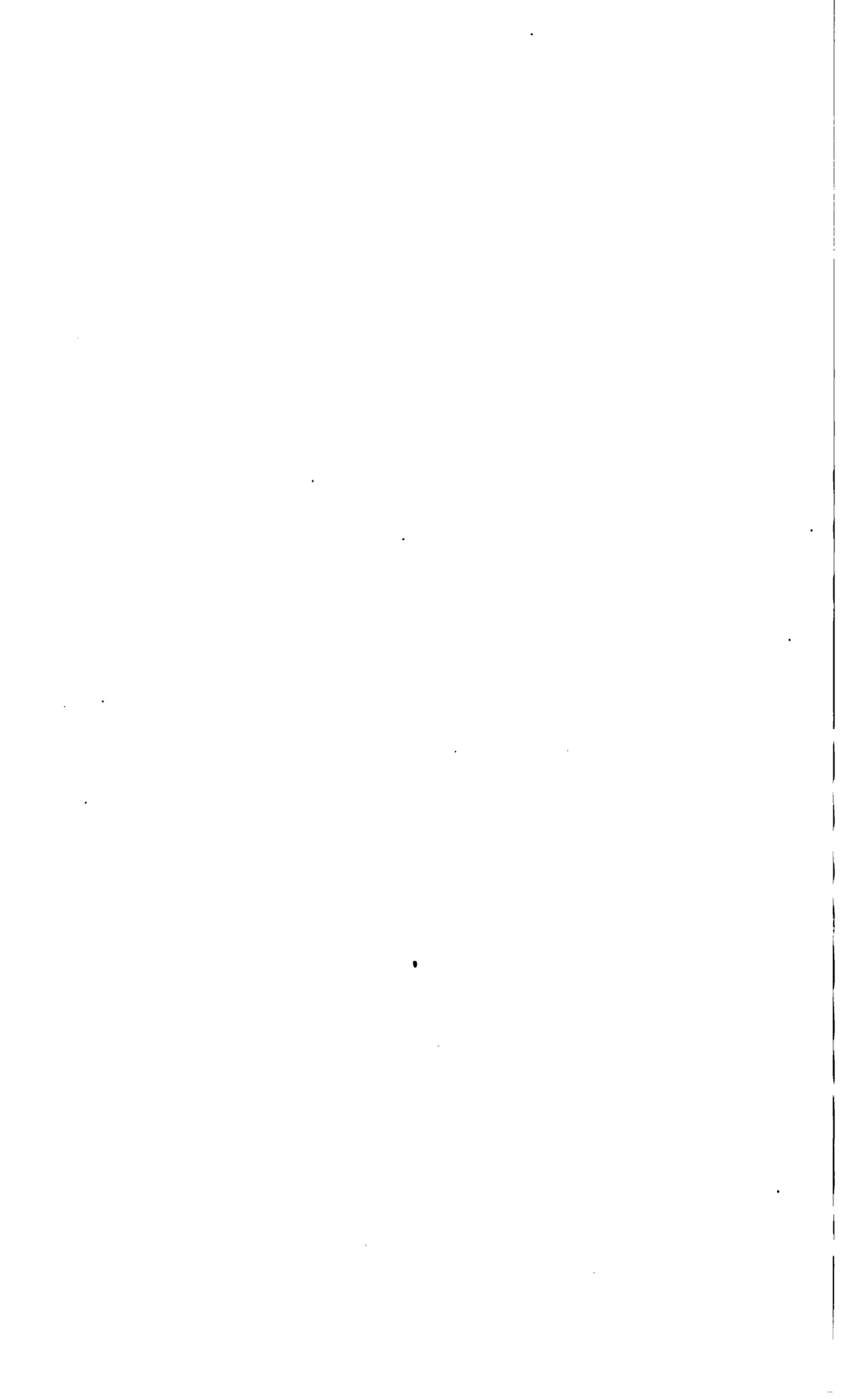
§ 233. *Clothing and money to be furnished discharged inmates.* The board of managers of any such institution may, in their discretion, furnish to each inmate of such institution who shall be discharged therefrom, necessary clothing not exceeding twelve dollars in value, or if discharged between the first day of November and the first day of April to the value of not exceeding eighteen dollars, and ten dollars in money, and a ticket for the transportation of one person from such institution to the place of the conviction of such inmate, or to such other place as such inmate may designate, at no greater distance from such institution than the place of conviction. (Laws of 1896, chap. 546.)

NINTH ANNUAL REPORT  
OF THE  
NEW YORK STATE  
Board of Pharmacy  
1909



January 3, 1910

ALBANY  
J. B. LYON COMPANY, PRINTERS  
1910





## OFFICERS AND MEMBERS OF THE BOARD FOR 1910.

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JOHN HURLEY, *President.*

S. A. GROVE, *First Vice-President.*

GEO. C. DIEKMAN, *Second Vice-President.*

WARREN L. BRADT, *Secretary-Treasurer.*

### Eastern Branch.

CLARENCE O. BIGELOW, Chairman,	Term Expires.
106 Sixth Ave., New York.	December 31, 1912.
GEORGE C. DIEKMAN,	
115 W. Sixty-eighth St., New York.	December 31, 1910.
WILLIAM MUIR,	
265 Nostrand Ave., Brooklyn.	December 31, 1913.
WM. C. ANDERSON,	
265 Nostrand Ave., Brooklyn.	December 31, 1914.
JOSEPH WEINSTEIN, Secretary,	
115 W. Sixty-eighth St., New York.	December 31, 1911.
Office hours, 9 a. m. to 4 p. m.; Saturdays, 9 a. m. to 12 m.	

### Middle Branch.

BYRON M. HYDE, Chairman,	
202 Main St. East, Rochester.	December 31, 1911.
JUDSON B. TODD,	
114 North Aurora St., Ithaca.	December 31, 1912.
ARTHUR S. WARDLE,	
1-3 Warren St., Hudson.	December 31, 1913.
JOHN HURLEY,	
Little Falls.	December 31, 1910.
WARREN L. BRADT, Secretary,	
Eagle and Howard Sts., Albany.	December 31, 1914.
Office hours, 9 a. m. to 5 p. m.; Saturdays, 9 a. m. to 12 m.	

### Western Branch.

JAMES A. LOCKIE, Chairman,	
415 White Building, Buffalo.	December 31, 1911.
JOHN C. KREIGER,	
Salamanca.	December 31, 1910.
SAMUEL A. GROVE,	
127 Broadway, Buffalo.	December 31, 1912.
LEE W. MILLER,	
Niagara Falls.	December 31, 1914.
GEORGE REIMANN, Secretary,	
405 Genesee St., Buffalo.	December 31, 1913.

### Officers for 1909.

WM. MUIR, *President.*

HERBERT M. GROVES, *First Vice-President.*

JOHN HURLEY, *Second Vice-President.*

WARREN L. BRADT, *Secretary-Treasurer.*

## DATES AND PLACES OF EXAMINATIONS, 1910.

Branch.	Place.	Date.
EASTERN..	{ NEW YORK.....	February 16-17.
	{ BROOKLYN.....	May 18-19.
	{ NEW YORK.....	June 15-16.
	{ BROOKLYN.....	September 20-21.
	{ NEW YORK.....	November 16-17.
MIDDLE.....	ALBANY.....	{ February 16-17.
		{ April 20-21.
		{ September 20-21.
		{ November 16-17.
WESTERN.....	BUFFALO.....	{ February 16-17.
		{ April 20-21.
		{ June 15-16.
		{ September 20-21.
		{ November 16-17.

At New York, College of Pharmacy Building, 115 West Sixty-eighth street. Office hours, 9 to 4; Saturdays, 9 to 12.

At Brooklyn, College of Pharmacy Building, 265 Nostrand avenue.

At Albany, office of General Secretary, Humane Society Building. Eagle and Howard streets. Office hours, 9 to 5; Saturdays, 9 to 12.

At Buffalo, 652 Main street.

Examinations are held the third Wednesdays and Thursdays of the above months.

# STATE OF NEW YORK

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No. 38.

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## IN ASSEMBLY

ALBANY, *February 9, 1910.*

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### LETTER OF TRANSMITTAL.

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ALBANY, *January 3, 1910*

*To His Excellency* CHARLES E. HUGHES, *Governor:*

SIR.—In compliance with the provisions of section 102, chapter 667, Laws of 1900, the Ninth Annual Report of the New York State Board of Pharmacy is herewith submitted.

Yours respectfully,

WARREN L. BRADT,

*Secretary-Treasurer.*

## COMMITTEES FOR 1910.

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### *Finance.*

CLARENCE O. BIGELOW, *Chairman.*

BYRON M. HYDE.

J. A. LOCKIE.

### *Inspection, Complaints and Prosecutions.*

WARREN L. BRADT, *Chairman.*

GEORGE REIMANN.

JOSEPH WEINSTEIN.

### *Adulteration and Substitution.*

GEORGE C. DIEKMAN, *Chairman.*

ARTHUR S. WARDLE.

SAMUEL A. GROVE.

### *Sale of Poison.*

WILLIAM MUIB, *Chairman.*

ARTHUR S. WARDLE.

LEE W. MILLER.

### *Registration.*

JUDSON B. TODD, *Chairman.*

JOHN C. KREIGER.

J. A. LOCKIE.

### *Ad Interim.*

SAMUEL A. GROVE, *Chairman.*

WILLIAM C. ANDERSON.

CLARENCE O. BIGELOW.

WARREN L. BRADT.

### *Special.*

WILLIAM MUIB, *Chairman.*

JOHN C. KREIGER.

JUDSON B. TODD.

## PRESIDENT'S REPORT.

ALBANY, N. Y., January 3, 1910.

*To the Members of the New York State Board of Pharmacy:*

GENTLEMEN.—The report of the President for the year 1909 is hereby presented for your consideration.

In conformity with Chapter 667 of the Public Health Law, under the Act of 1900, the members of this Board convened at the Capitol Building in the city of Albany, on the 4th day of January, 1909, at 12 o'clock noon for the reorganization of such Board and for transaction of such other business as would properly come before it.

The Secretary called the roll to which the following members responded:

*Eastern Section* — Messrs. Clarence O. Bigelow, George C. Diekman and Joseph Weinstein, of Manhattan Borough; William Muir and Frederic P. Tuthill, of Brooklyn Borough, New York City.

*Middle Section* — Messrs. Byron M. Hyde, of Rochester; Charles B. Sears of Auburn; John Hurley, of Little Falls; Judson B. Todd, Ithaca; Warren L. Bradt, of Albany, and Arthur S. Wardle of Hudson, the newly elected member of the Middle Section.

*Western Section* — Messrs. John C. Kreiger, of Salamanca; Herbert M. Groves, of Jamestown; George Reimann, Samuel A. Grove and James A. Lockie, of Buffalo.

Following the reports of the several standing committees the Board reorganized and the following officers elected:

*President* — William Muir.

*First Vice-President* — Herbert M. Groves.

*Second Vice-President* — John Hurley.

*Secretary-Treasurer* — Warren L. Bradt.

The members of the respective sections then organized Branches by electing the following officers:

*Eastern Branch* — Clarence O. Bigelow, chairman; Joseph Weinstein, secretary-treasurer.

*Middle Branch* — Byron M. Hyde, chairman; Warren L. Bradt, secretary-treasurer.

*Western Branch* — John C. Kreiger, chairman; George Reimann, secretary-treasurer.

The President named the following committees for the year:

*Finance* — Clarence O. Bigelow, chairman; Byron M. Hyde Kreiger.

*Inspection, Complaints and Prosecutions* — Warren L. Bradtman; George Reimann; Joseph Weinstein.

*Adulteration and Substitution* — George C. Diekman, chairman; Judson B. Todd; Samuel A. Grove.

*Sale of Poison* — Judson B. Todd, chairman; John Hurley M. Groves.

*Registration* — Frederic P. Tuthill, chairman; Arthur S. James A. Lockie.

*Ad Interim* — Frederic P. Tuthill, chairman; Samuel A. Clarence O. Bigelow; Warren L. Bradt.

*Special* — William Muir; John C. Kreiger; John Hurley.

#### **Personnel of the Board.**

The following changes and successions have occurred during the year: In the Eastern Section, William C. Anderson, of Brooklyn, was elected to succeed Frederic P. Tuthill. In the Middle Section, L. Bradt was elected to succeed himself. In the Western Section, Lee W. Miller, of Niagara Falls, was elected to succeed H. M. Groves, of Jamestown. All three members are elected for full terms of five years each dating from January 1, 1910.

#### **Meetings.**

The semi-annual meeting of this Board was convened at Earlinton, Richfield Springs, Saturday, June 26th, at the place of the annual meeting of the New York State Pharmaceutical Association, in compliance with the requirements of law.

No matters of sufficient importance arising that would require a special meeting of the Board, no such meeting was called.

This has been a momentous year in the history of the Board. Probably no year since its inception has there been greater activity manifested by the pharmacists of the State as well as by our legislative legislators, on matters pertaining to the Board of Pharmacy.

This was caused mainly by the recommendation of the Governor in his annual message to the Legislature last January to the effect that the laws regulating the Board of Pharmacy be revised.

This suggestion was acted upon by the New York State Pharmaceutical Association and a bill drafted after a conference with the Governor.

This conference was attended by representatives of the Board and the State Association. Other conferences were held with the Governor with the idea of ascertaining just what his ideas were, some changes were made and the bill was finally presented to the Legislature by Assemblyman Charles F. Brown, a member of the State Association.

Another pharmacy bill was presented to the Legislature by Assemblyman Conklin. Both bills were urged for passage by the different interests and after much hard work by the Legislative Committee of the State Association the Brown bill passed both houses and we had every reason to expect would be signed by the Governor.

The fate of the bill is however familiar to all of you, it having failed of Executive approval.

A new pharmacy bill is at present being prepared by the Legislative Committee of the State Association for presentation at the coming session of the Legislature. It is to be hoped that all interests will be able to agree upon such a measure as will receive sanction of the Legislature and the Executive, and thus put an end to the agitation which has embarrassed the Board in its enforcement of the existing law.

The work of the different committees need hardly be commented upon. Each will submit its report through the Chairman which will speak for itself. I wish, however, to thank the members of the different committees for their efforts during the past year and I am sure their respective reports will show that much time and attention has been devoted to the work assigned them.

The National Syllabus Committee will shortly issue its report and the same will be published by this Board.

The importance of the work of this committee cannot be too highly commended. It is something never before undertaken in the United States in connection with pharmaceutical education, and the benefit to be derived will become more apparent and appreciated as time goes on.

In connection with the work of this committee I desire to make the following recommendations: That the report of the Syllabus Committee when published be copyrighted by law in order that the benefit of any credit that may accrue from its adoption by other State Boards or institutions of learning may be enjoyed by this Board as its originator and publisher.

Too much credit cannot be given the secretary of this committee, Dr. Henry L. Taylor, of the Department of Education, not only for his labor on behalf of this committee, but also for his efforts in the interests of the advancement of pharmacy in general, and also for his work of compiling statistics of the history of pharmacy since its inception in this State, and I further recommend that his report.

read at the June meeting of the State Association, at Richfield Springs. "The Progress of Pharmacy" be incorporated in the minutes of this Board and printed in the annual report, that it may be preserved in the libraries where this report may enter.

Before closing this report I am constrained to make reference to the Pharmacy Law. Experience has demonstrated that it is a practical, effective and workable statute and with a few amendments, which are generally understood, the law might be called ideal. It is safe to say that under its administration much more has been accomplished in this State, than in any other State in the Union, to eradicate evil, to correct error and to advance the standard of pharmacy with beneficial results to our citizens.

In conclusion I desire to thank the members of the Board for their close application to the duties of their office. In all the years of my experience, I have never known men to be more devoted or tireless in the discharge of labors imposed upon them by law, and I would that all public officers should take note thereof and strive to emulate the example. This is not flattery—it is only an honest statement of conditions as I know them from many years of experience.

Respectfully submitted.

WILLIAM MUIR,

*President.*

## REPORT OF THE COMMITTEE ON ADULTERATION AND SUBSTITUTION.

*To the President and Members of the Board:*

The Committee on Adulteration and Substitution begs to submit the following report, covering the work performed by the Eastern, Middle and Western Branches of the Board, during the year 1909.

In all 3,479 samples were collected from pharmacists and others. Of these, 3,225 were subjected to analysis by the chemist of the Board, as follows:

Eastern Branch.....	2,438
Middle Branch.....	278
Western Branch.....	509
Total . . . . .	3,225

The following is a detailed tabulation of the results of the analyses as shown by the reports received from the chemist.



## EASTERN BRANCH.

Number of samples collected.....	2,524
Number of samples collected and not analyzed.....	86
Number of samples collected and analyzed.....	2,438

Totals . . . . .	2,524	2,524
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Number of samples analyzed to establish identity....	4	.....
Number of samples analyzed and classified below....	2,434	.....

Totals . . . . .	2,438	2,438
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Number of samples reassayed.....	1
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*Samples Collected and Analyzed.*

	Found standard.	Not standard.	Number examined.
Camphor liniment .....	462	66	528
Chloroform liniment .....	294	22	316
Soap liniment .....	191	2	193
Belladonna liniment .....	2	1	3
Soft soap liniment.....	423	7	430
Spirit of camphor.....	221	12	233
Spirit of nitrous ether.....	1	0	1
Tincture of iodine .....	506	58	564
Tincture of benzoin .....	4	0	4
Tincture of myrrh.....	4	0	4
Tincture of arnica .....	4	0	4
Tincture of nux vomica.....	1	0	1
Paregoric . . . . .	2	0	2
Solution of magnesium citrate.....	107	18	125
Zinc ointment .....	1	0	1
Phenol ointment .....	1	0	1
Oil of wintergreen.....	1	0	1
Guaiacol carbonate .....	3	0	3
Cholera mixture .....	11	0	11
Lead and opium wash.....	1	0	1
Phenol . . . . .	1	0	1
Syrup of ipecac.....	1	0	1
Peroxide of hydrogen.....	2	0	2
Fluid extract of belladonna.....	1	0	1
Borax . . . . .	1	0	1
Seidlitz powders .....	1	0	1
Calomel tablets .....	1	0	1
Totals . . . . .	2,248	186	2,434

*Summary.*

Total number of samples collected and analyzed....	2,438	.....
Total number found standard or nearly so.....		2,248
Total number found not complying with standard....		186
Number analyzed to establish identity.....		4
	<hr/>	<hr/>
Totals . . . . .	2,438	2,438
	<hr/>	<hr/>
Per cent. of deficient samples.....	7.64	

*Comparison with 1908 Report.*

Per cent. of samples not standard (1908).....	9.94
Per cent. of samples not standard (1909).....	7.64
	<hr/>
Per cent. decrease.....	2.30
	<hr/>

*Methyl Alcohol.*

Total number of samples collected and analyzed which might have contained methyl alcohol.....	1,748
Number of samples in which it was found.....	15
	<hr/>
Per cent. of samples containing methyl alcohol, .858.	

*Preparations which Contained Methyl Alcohol.*

Tincture of iodine.....	7
Tincture of green soap.....	7
Soap liniment .....	1
	<hr/>
Total . . . . .	15
	<hr/>

*Comparison with 1908 Report.*

Per cent. of samples containing methyl alcohol (1908).....	.870
Per cent. of samples containing methyl alcohol (1909).....	.858
	<hr/>
Per cent. decrease.....	.012
	<hr/>

*Tincture of Iodine.*

Number of samples found deficient.....		58
(a) Containing methyl alcohol, iodine per cent. standard ..	4	
(b) Containing methyl alcohol, iodine per cent. not standard.....	3	
(c) Only iodine per cent. not standard.....	51	
Totals ..	58	58

*Spirit of Camphor.*

Number of samples found deficient.....		12
(a) Containing methyl alcohol, camphor per cent. standard ..	0	
(b) Containing methyl alcohol, camphor per cent. not standard .....	0	
(c) Only camphor per cent. not standard.....	12	
Totals ..	12	12

## MIDDLE BRANCH.

Number of samples collected.....		425
Number of samples collected and not analyzed.....	147	
Number of samples collected and analyzed.....	278	
Totals ..	425	425
Number of samples collected and classified below....	278	

*Samples Collected and Analyzed.*

	Found standard.	Not standard.	Number examined.
Tincture of opium.....	20	10	30
Tincture of iodine.....	49	10	59
Spirit of camphor.....	78	5	83
Liniment of camphor.....	44	27	71
Soap liniment .....	6	0	6
Chloroform liniment .....	2	0	2
Tincture of arnica.....	2	0	2
Hoffman's anodyne .....	11	0	11
Fowler's solution .....	3	2	5
Witch hazel .....	4	1	5
Spirit of nitrous ether.....	1	2	3
Tincture of nux vomica.....	1	0	1
Totals ..	221	57	278

*Summary.*

Total number of samples collected and analyzed.....		278
Total number of samples found standard or nearly so..	221	
Total number of samples found not complying with standard .....	57	
Totals .....	278	278

Per cent. of deficient samples, 20.51.

*Comparison with 1908 Report.*

Per cent. of samples found not standard (1908) .....	13.79
Per cent. of samples found not standard (1909) .....	20.51
Per cent. increase.....	6.72

*Methyl Alcohol.*

Total number of samples collected and analyzed which might have contained methyl alcohol.....	157
Number of samples in which it was found.....	1
Per cent. of samples containing methyl alcohol, .0063.	

*Preparations which Contained Methyl Alcohol.*

Witch hazel .....	1
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*Comparison with 1908 Report.*

Per cent. of samples containing methyl alcohol (1908) .....	.0060
Per cent. of samples containing methyl alcohol (1909) .....	.0063
Per cent. increase.....	.0003

*Tincture of Iodine.*

Number of samples found deficient.....	10
(a) Containing methyl alcohol, iodine per cent. standard .....	0
(b) Containing methyl alcohol, iodine per cent. not standard .....	0
(c) Only iodine per cent. not standard.....	10
Totals .....	10 10

*Spirit of Camphor.*

of samples found deficient.....	5	
Containing methyl alcohol, camphor per cent. standard.....	0	
Containing methyl alcohol, camphor per cent. not standard.....	0	
Only camphor per cent. not standard.....	5	
Totals.....	5	5

*Tincture of Opium.*

of samples collected.....	30	
found standard.....	20	
found deficient.....	10	
Totals.....	30	30

of deficient samples of tincture of opium.....	33.33	
of samples of tincture of opium found deficient (1908).....	25.27	
of samples of tincture of opium found deficient (1909).....	33.33	

—The increase of the percentage of deficient samples may be  
 explained by the fact that all samples collected this year were  
 mainly from stores suspected of handling adulterated drugs.

## WESTERN BRANCH.

of samples collected.....	530	
of samples collected and not analyzed.....	21	
of samples collected and analyzed.....	509	

*Samples Collected and Analyzed.*

	Found standard.	Not standard.	Number examined.
of iodine.....	149	10	159
of camphor.....	171	11	182
of camphor.....	56	12	68
of opium.....	82	9	91
of menthol.....	5	1	6
of benzoin.....	2	0	2
of arnica.....	1	0	1
Totals.....	466	43	509

Sample soap liniment contained methyl alcohol.....	1
Sample of spirit of camphor contained methyl alcohol.....	1
Tinctures of benzoin and arnica examined to ascertain if methyl alcohol was present.....	.....

Per cent. deficient samples, 8.45.

In each instance the analyses were made with a view of determining the following:

Camphor liniment: Per cent. of camphor present.

Chloroform liniment: Per cent. of chloroform present, and presence of methyl alcohol.

Soap liniment: Soft soap liniment. Tincture of benzoin.

Tincture of myrrh: Tincture of arnica. Witch hazel. Presence of methyl alcohol.

Spirit of camphor: Per cent. of camphor present, and presence of methyl alcohol.

Spirit of nitrous ether: Per cent. of ethyl nitrite present. Presence of methyl alcohol and undue quantity of water.

Tincture of iodine: Per cent. of iodine and potassium iodine present. Presence of methyl alcohol.

Tincture of nux vomica: Per cent. of strychnine present.

Solution of magnesium citrate: Per cent. of magnesium present, calculated as magnesium carbonate, U. S. P.

Belladonna liniment: Per cent. of mydriatic alkaloids from belladonna present.

Zinc ointment: Per cent. of zinc oxide present.

Phenol: Per cent. of phenol present.

Compound effervescent powder: Per cent. of potassium bitartrate present. Per cent. of sodium bicarbonate present. Per cent. of potassium and sodium tartrate present.

Lead and opium wash: Per cent. of opium present. Per cent. of lead present.

Sun cholera mixture: Per cent. of opium present.

Sodium borate: Per cent. of sodium tetraborate present.

Prescriptions: Whether the mixture as compounded contained all materials and in proper quantity, as per terms of prescription.

Calomel tablets: Per cent. of calomel present.

Oil of wintergreen: Presence of artificial oil of wintergreen and oil of birch.

Paregoric: Per cent. of opium present.

Phenol ointment: Per cent. of phenol present.

Syrup of ipecac: Per cent. of alkaloids present.

Fluid extract of belladonna: Per cent. of mydriatic alkaloids present.

Solution of potassium arsenite: Per cent. of arsenic present.

Compound spirit of ether: Per cent. of ether and alcohol present.

Presence of ethereal oil.

Tincture of opium: Per cent. of morphine present.

Guaiacol carbonate: Per cent. of guaiacol carbonate present.

Solution of hydrogen peroxide: Per cent. of hydrogen dioxide present.

All samples were collected by duly authorized inspectors of the Board, from pharmacists and others doing business within the jurisdiction of the branch by which the collection was made.

Samples thus collected were properly sealed by our inspectors and delivered to the chemist of the Board, who, after subjecting each to an analysis, reported his findings, from which the data comprising the statistical part of this report is obtained.

Respectfully submitted.

GEORGE C. DIEKMAN, Chairman,

S. A. GROVE,

JUDSON B. TODD,

*Committee on Adulteration and Substitution.*

## **REPORT OF THE AD INTERIM COMMITTEE, ALBANY, N. Y., JANUARY 3, 1910.**

Present: Messrs. Tuthill, Bigelow, Bradt, Grove and Dr. Taylor of the Department.

After presentation of the correspondence of the Committee since the last meeting of the Board and the discussion of the five items involved; viz., relations with the Pennsylvania Board; the registration; the rescinding of the registration of another school; the application for the recognition of a third, and the requirements of the New York Board on formal motion, it was

1. *Resolved*, To report to the Board the clearing up definitely of the misunderstanding regarding the requirements of the Pennsylvania Board as shown by the following action.

a. Prior to January 23, 1909, the State Pharmaceutical Examining Board of Pennsylvania was recognizing the graduates of all schools of this State with one exception. On that day it notified the Buffalo College of Pharmacy of a recent resolution, viz.: "That this Board recognize the graduates of the Buffalo College of Pharmacy of and subsequent to the sessions of 1907-08 as proper applicants for a pharmacist's certificate in the State of Pennsylvania."

b. November 22, 1909, it enacted the following resolution: this Board recognize the graduates of the registered schools of pharmacy located in the State of New York who graduated prior to 1909, as proper applicants for pharmacist certificate in the Pennsylvania."

2. *Voted*, That the rescinding of the registration of the Department of Pharmacy, College of Physicians and Surgeons of San Francisco and its accrediting for one year of pharmacy by the Regents hereby are approved.

3. *Voted*, That the application for the registration of the institution be recommended to the Board for approval:

a. Tulane University, Pharmacy Department.

4. *Voted*, Whereas, there are now two attempts at creating schools of pharmacy in the State of New Jersey within the same territory of the New York and Brooklyn schools of pharmacy; whereas, Regents rules approved by this Board require that registration of schools of pharmacy, the pharmacy schools and of the State of New York be not discriminated against by the action of the schools without the State, held that prior to further action of the Department of Pharmacy in the University of the State of New Jersey, evidence be submitted to the New York State Department of Pharmacy that the institution exacts a pharmacy student certificate under Regents rules as follows:

a. The list of matriculates will be submitted to the Education Department of the State of New York on or before November 15th of the year; reports of the results of such revision to be given to the State before January 1st following.

b. The pharmacy student certificate to be filed with the pharmacy school not later than December 31st of the year in which the student enters on his first course.

c. The pharmacy student certificate to be issued by the New York State Superintendent of Education on original credentials of the State of New Jersey from schools or institutions recognized by him; on the New York pharmacy student certificate from the New York State, and on certificates recognized by the New Jersey and New York State jointly for all other students.

5. *Voted*, That the question of the distribution of the 1.1 required of pharmacy schools for the session of 1909-10 into lecture and laboratory subdivisions be referred to the Pharmacy Committee for discussion and recommendation to the Board; that the question of percentage of the attendance requisite for recognition be referred to them also.

HENRY L. TAYLOR,  
*Secretary, Ad Interim Committee*



**SECRETARY-TREASURER'S REPORT.****NUMBER OF STORE CERTIFICATES ISSUED.**

	Pharmacies.	Drug stores.	Permits.
Eastern Branch .....	2, 636	5	12
Middle Branch .....	1, 409	22	620
Western Branch .....	407	14	91
Totals . . . . .	4, 452	41	723

**NUMBER OF APPRENTICES REGISTERED.**

	Male.	Female.
Eastern Branch .....	147	6
Middle Branch .....	74	6
Western Branch .....	29	0
Totals . . . . .	250	12

**NUMBER OF FORMER BOARD LICENSES EXCHANGED FOR ALL STATE CERTIFICATES.**

	Pharmacists.	Druggists.
Eastern Branch .....	95	0
Middle Branch .....	17	1
Western Branch .....	20	0
Totals . . . . .	132	1

**NUMBER OF DUPLICATE CERTIFICATES ISSUED IN LIEU OF THOSE LOST OR DESTROYED.**

Eastern Branch .....	8
Middle Branch .....	4
Western Branch .....	5
Totals . . . . .	17

**NUMBER OF SUBSTITUTE CERTIFICATES ISSUED IN LIEU OF THOSE  
LOST OR DESTROYED.**

Eastern Branch .....	0
Middle Branch .....	4
Western Branch .....	1
Totals .....	5

**Examination Report.**

**EASTERN BRANCH.**

	Pharmacists.	Druggists.	Total.
Number of applications for examination received .....	187	24	211
Examined for Middle Branch.....	9	2	11
Examined for Western Branch.....	0	0	0
Number of individuals examined including re-examinations .....	210	28	238
Passed . . . . .	180	23	203
Rejected . . . . .	30	5	35

Number of licenses granted:

Male .....	260
Female .....	3

**MIDDLE BRANCH.**

	Pharmacists.	Druggists.	Total.
Number of applications for examination received .....	42	36	78
Examined for Eastern Branch.....	1	0	1
Examined for Western Branch.....	0	0	0
Number of individuals examined including re-examinations .....	58	39	97
Passed . . . . .	37	28	65
Rejected . . . . .	21	11	32

Number of licenses granted:

Male .....	59
Female .....	6

## WESTERN BRANCH.

	Pharmacists.	Druggists.	Total.
Number of applications for examination received .....	39	60	99
Examined for Eastern Branch.....	0	0	0
Examined for Middle Branch.....	2	2	4
Number of individuals examined, including re-examinations .....	54	72	126
Passed .....	42	52	94
Rejected .....	12	20	32

## Number of licenses granted:

Male .....	91
Female .....	3

## PER DIEMS PAID TO MEMBERS.

	General board.	Branch.	Total days.
<i>Eastern Branch:</i>			
Clarence O. Bigelow.....	10	20	30
George C. Diekman.....	4	26	30
William Muir .....	18	12	30
Frederic P. Tuthill.....	8	22	30
Joseph Weinstein .....	5	25	30

	General board.	[ Branch.	Total days.
<i>Middle Branch:</i>			
Judson B. Todd.....	7	23	30
Byron M. Hyde.....	8	22	30
Arthur S. Wardle.....	8	22	30
John Hurley .....	7	23	30
Warren L. Bradt.....	18	12	30

	General board.	Branch.	Total days.
<i>Western Branch:</i>			
John C. Krieger.....	9	21	30
Samuel A. Grove.....	7	23	30
Herbert M. Groves.....	7	23	30
James A. Lockie.....	7	23	30
George Reimann .....	7	23	30

## NUMBER OF EXAMINATIONS HELD IN 1909.

New York .....	3
Brooklyn .....	3
Albany .....	4
Buffalo .....	5

## MEETINGS HELD BY GENERAL BOARD.

Albany .....	January 4, 1909
Richfield Springs .....	June 26-28, 1909

## MEETINGS HELD BY BRANCHES.

	Eastern.	Middle.	Western.
Examination meetings .....	6	4	5
Executive meetings .....	20	2	14
Special meetings .....	1	0	1

Report of Committee on Inspection, Complaints and Prosecutions for  
the Year Ending December 31, 1909.

## NUMBER OF INSPECTIONS.

	Pharmacies.	General stores.	Towns and cities visited.
Eastern Branch .....	4,058	94	28
Middle Branch .....	985	394	326
Western Branch .....	216	8	10

## NUMBER OF SAMPLES COLLECTED.

	Collected.	Assayed.	Found standard or nearly so.	Deficient.
Eastern Branch .....	2,524	2,434	2,248	186
Middle Branch .....	425	278	221	57
Western Branch .....	530	509	466	43

## Prosecutions.

## CRIMINAL PROSECUTIONS.

	Convictions.	Acquittals.	Pending.	Penalties collected.
Eastern Branch .....	2	0	2	\$125
Middle Branch .....	0	0	0	0
Western Branch .....	0	0	0	0

## CASES SETTLED OUT OF COURT.

	Pharmacists.	Other dealers.	Penalties collected.
Eastern Branch .....	87	0	\$2,400
Middle Branch .....	27	3	1,125
Western Branch .....	13	0	325

## CIVIL PROSECUTIONS.

	Pharmacists.	Other dealers.	Penalties collected.
Eastern Branch .....	19	0	\$508
Middle Branch .....	9	1	.....
Western Branch .....	0	0	.....

## Financial Statement of the Branches for the Year Ending December 31, 1909.

	Eastern.	Middle.	Western.
<i>Receipts:</i>			
Pharmacy registrations .....	\$5,272 00	\$2,818 00	\$814 00
Drug store registrations.....	10 00	44 00	16 00
Permits .....	60 00	3,100 00	455 00
Apprentice registrations .....	76 50	40 00	14 50
Examination fees, pharmacist..	1,870 00	420 00	390 00
Examination fees, druggist.....	120 00	180 00	300 00
Exchange of certificates.....	475 00	86 00	100 00
Engrossing certificates .....	.....	50	.....
Duplicate certificates .....	16 00	8 00	5 50
Substitute certificates .....	.....	6 00	1 50
Penalties .....	3,033 00	1,125 00	325 00
Interest on deposits.....	.....	.....	6 19
	<u>\$10,932 50</u>	<u>\$7,827 50</u>	<u>\$2,427 69</u>

<i>Expenditures:</i>	Eastern.	Middle.	Western.
Secretary's salary .....	\$2,100 00	\$1,800 00	\$500 00
Inspectors' salaries .....	1,875 00	1,200 00	84 61
Inspectors' expenses .....	490 47	1,440 00	158 87
Secretary's surety bond.....	10 00	10 00	10 00
Per diems paid to members.....	535 00	510 00	565 00
Members' hotel and traveling expenses ..	793 50	592 60	360 17
Office and general expenses, including examination expenses.	593 47	184 40	103 76
Legal expenses .....	1,741 20	182 45	.....
Samples for analysis and expense of collecting same.....	474 41	185 00	.....
Samples not for analyses.....	3 65	38 00	.....
Analysis .....	1,301 50	141 50	254 59
Postage .....	156 00	243 37	28 00
Express, telegrams, etc.....	.....	4 09	.....
Returned fees .....	20 00	.....	10 00
Quota to general board.....	2,050 00	1,375 00	475 00
Rent of office.....	.....	120 00	60 00
Deficit for 1908.....	258 63	702 75	2 18
	<hr/>	<hr/>	<hr/>
	\$12,402 83	\$8,729 16	\$2,612 09
Deficit for 1909.....	1,470 33	901 66	184 40
	<hr/>	<hr/>	<hr/>
	\$10,932 50	\$7,827 50	\$2,427 69
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

WARREN L. BRADT,  
*Secretary-Treasurer.*

### GENERAL BOARD.

#### Financial Statement of the New York State Board of Pharmacy for the Year Ending December 31, 1909.

<i>Receipts:</i>	
Quota from Eastern Branch.....	\$1,800 00
Quota from Middle Branch.....	1,375 00
Quota from Western Branch.....	400 00
	<hr/>
Total .....	\$3,575 00
	<hr/> <hr/>

*Expenditures:*

Deficit for 1908.....	\$281 02
Postage.....	102 06
Engrossing.....	149 25
Secretary's salary.....	700 00
Stationery and printing, including office supplies, stationery, printing of applications and certificates of all kinds and examination questions.....	453 61
General expenses, which includes telephone, telegraph, express charges, apparatus for examination, etc. ....	690 52
Bond for Secretary.....	10 00
Rent of office.....	120 00

*Per diems drawn by members:*

Clarence O. Bigelow (10).....	\$50 00
George C. Diekman (4).....	20 00
William Muir (18).....	90 00
Frederic P. Tuthill (8).....	40 00
Joseph Weinstein (5).....	25 00
Judson B. Todd (7).....	35 00
Byron M. Hyde (8).....	40 00
John Hurley (7).....	35 00
Warren L. Bradt (18).....	90 00
Arthur S. Wardle (8).....	40 00
Samuel A. Grove (7).....	35 00
James A. Lockie (7).....	35 00
John C. Kreiger (9).....	45 00
Herbert M. Groves (7).....	35 00
George M. Reimann (7).....	35 00
	<hr/>
	650 00

*Hotel and traveling expenses:*

Clarence O. Bigelow.....	\$87 00
George C. Diekman.....	31 00
William Muir.....	136 00
Frederic P. Tuthill.....	77 00
Joseph Weinstein.....	99 00
Judson B. Todd.....	75 00
Byron M. Hyde.....	73 00
John Hurley.....	56 00
Warren L. Bradt.....	115 50
Arthur S. Wardle.....	59 00
Samuel A. Grove.....	82 00

James A. Lockie.....	\$82 00	
John C. Kreiger.....	120 50	
Herbert M. Groves.....	93 60	
George Reimann .....	120 30	
	<hr/>	\$1, 306 30
		<hr/>
Deficit for 1909.....		\$4, 452 76
		877 76
		<hr/>
		\$3, 575 00
		<hr/>

WARREN L. BRADT,  
*Secretary-Treasurer.*

### THE PROGRESS OF PHARMACY IN NEW YORK STATE.

H. L. TAYLOR, Ph. D.

*Read at 31st annual meeting of the N. Y. S. P. Association  
at Richfield Springs, July 2, 1909.*

*Schools of Pharmacy.* The first meeting in this country to consider the question of systematic pharmaceutical education was held in Philadelphia in 1821, the outcome of which was the Philadelphia College of Pharmacy, chartered in 1822. The Philadelphia College was followed in 1823 by the Massachusetts and in 1829 by the New York. In 1881 the Albany College of Pharmacy was organized, in 1886 the Buffalo and in 1891 the Brooklyn.

*Important Legislation.* March 11, 1839, an act to regulate the preparation and dispensing of medicines was passed by the Legislature to affect the city of New York. No person could act as apothecary in New York without a diploma from the College of Pharmacy or some other regularly instituted college, or without passing an examination of the censors of the *Medical Society* of one of the counties of the State.

The next act affecting the question seems to be that of March 28, 1871, which established a Board for the examination of and licensing druggists and prescription clerks in the city of New York. This Board comprised a pharmacist, a practical druggist and two regular physicians.

May 22, 1872, an act regulated the practice of pharmacy and the sale of poisons in the city and county of New York. This act provided for graduates of pharmacy who should have at least four years' experience and a diploma from a college of pharmacy; for licentiates in pharmacy who should have four years' experience, and pass an examination before the Board; for junior assistants or apprentices who should not be permitted to prescribe until they became graduates or licentiates in pharmacy. The Board provided by this act was elected



by the members of the College of Pharmacy of the City of New York for three years, and comprised five competent pharmacists, three of whom were to be graduates of a medical college and two of the College of Pharmacy of the City of New York.

June 12, 1879, a statute was enacted governing the sale of drugs and poisons in the county of Kings. The qualifications for registration under this act were graduation in pharmacy or in medicine, or two years' practical experience at the time of the passing of the act or a license on examination before the Kings County Board. The Board comprised five members, two to be pharmacists elected by the Kings County Pharmaceutical Society, two practitioners of medicine elected by the Kings County Medical Society and a pharmacist.

April 25, 1884, an act regulated the practice of pharmacy in Erie county having similar provisions and May 24, 1884, an act established a State Board of Pharmacy outside of the three counties enumerated above, viz., New York, Kings and Erie.

April 25, 1900, the statute codified the pharmacy laws under article 11 of the Public Health Law, and brought the State and county laws into one general act.

May 3, 1904, an act amended the Public Health Law in relation to pharmacy, the so-called Prerequisite Law.

*Comparison with Medicine.* A most interesting comparison can be instituted between the rise of pharmacy and the rise of medicine. The interested reader can make such comparison for himself, by referring to the *Fourth Annual Report of the Education Department*, 1908, p. 342 *et seq.* How closely pharmacy followed the development of medicine will appear, however, by comparing the statutes affecting pharmacy referred to above with similar medical practice acts. The Act of 1760, regulating the practice of medicine applied to the city of New York; that of 1792, applied to the city and county of New York; that of 1797, applied to the State; and that of 1806 provided an examining board for the State. This is brought together in tabular form.

TABLE 1.—THE EVOLUTION OF PHARMACY FROM MEDICINE IN NEW YORK STATE.

	STATUTES REGULATE		Pharmacy follows medicine in
	Medicine in	Pharmacy in	
For New York city.....	1760	1839	79 years.
New York city and county.....	1792	1872	80 years.
New York State.....	1797	1884	87 years.
State examinations.....	1806	1900	94 years.

The requirements for admission to professional practice in New York State have always advanced from the more densely to the less populated portions, from city to county and from county to State.

Pharmacy has been differentiated from medicine in about eight years.

From these facts of New York State's experience one receives the source of the two principles observed in the registration of pharmacy schools.

1. The pharmacy schools and students of the State of New York are not to be discriminated against by the registration of the schools without the State.

2. The principles established by the experience of the medical profession of the State should govern any cases not specifically provided for in the statute.

*Demand for retail pharmacists.* From this historical sketch of New York's experience in legalizing the practice of pharmacy for the protection of the public let us turn to the first important factor in the problem of just and adequate regulations for admission to the practice of pharmacy in the State, viz., the demand for retail pharmacists.

We have mentioned the rise of the New York College of Pharmacy in 1829, which is evidence of a demand for pharmacists, and the unifying of State and county laws in 1900 which imposed legal regulations upon the supply of the whole State. But the beginning of pharmacy schools were earlier than their organization, e. g., the King's College Pharmaceutical Society gave instruction to drug clerks in 1863. The first regular course for the degree from the Brooklyn College of Pharmacy began in 1891. Hence it is safe to assume that for 80 years (1820-1900) the economic law of supply and demand had full opportunity to adjust the number of dealers in drugs and medicines to the demands of rural and urban communities.

These relations are shown in tabular form.

TABLE 2.—FOUR DECADES' GROWTH IN POPULATION AND DEMAND FOR DRUGS AND MEDICINES.

(The United States census has given the number of merchant dealers in drugs and medicines in the State of New York for five enumerations.)

YEAR	Population	Dealers	One dealer for	pop.
1860 .....	3,880,735	1,776	2,185 persons	41
1865 .....	3,827,818	1,809	2,116 persons	40
1870 .....	4,382,759	2,619	1,673 persons	60
1880 .....	5,082,759	3,469	1,465 persons	68
1890 .....	5,997,853	4,961	1,209 persons	83
1900 .....	7,268,894	6,194	1,174 persons	81

record of forty years based on the experience of the forty preceding them affords an admirable criterion for the scientific relations of supply to demand not only for admission to the practice of pharmacy but also for admission to the practice of other professions.

The modification of the pharmacy laws in 1900 resulted in greater uniformity of administration and restricted the open competition that had existed for a century. Under this act the pharmacies and drug stores are registered and permits are issued.

TABLE 3.—EXPERIENCE UNDER RESTRICTIVE LEGISLATION.

Population	Pharmacies	Drug stores	Permits.	Total	One dealer for	100,000 population to
7,398,529	3,925	12	38	3,975	1,861 persons	54 dealers.
7,533,011	4,110	13	373	4,496	1,675 persons	60 dealers.
7,699,814	4,109	15	509	4,633	1,653 persons	60 dealers.
7,907,625	4,112	18	661	6,791	1,651 persons	61 dealers.
8,067,308	4,235	18	716	4,969	1,624 persons	62 dealers.
8,226,990	4,295	20	742	5,057	1,627 persons	61 dealers.
8,386,673	4,349	22	739	5,110	1,641 persons	61 dealers.
8,546,356	4,424	27	737	5,188	1,647 persons	54 dealers.

For the restriction of dealers in drugs and medicines is excessive. The object of this inquiry is not the purpose of this inquiry. The question very often may be voiced by this association and answered by the State.

The fact remains that such restriction has produced a quite steady ratio of dealers to population for seven or eight years and we may assume for the purposes of our inquiry that there should be at least one dealer to every 100,000 of population; that is, the per cent of population to dealers in drugs and medicines is very nearly

supply. We now turn to the second important factor of our inquiry, the supply of dealers or pharmacists. We have seen that for a century there was unrestricted or open competition under the law of supply and demand. Since 1900 there have been restrictions on the supply in the form of examination and licensing requirements that are becoming more and more rigorous. The apprenticeship system is not indigenous to American soil. The American civilization, adaptability, has developed the school

in lieu of apprenticeship, and pharmacy has not been the exception to the rule. In confirmation we cite President Hubbard of the National Association of Boards of Pharmacy in his address before the fifth annual meeting at Hot Springs, Ark., September, 1908:

"I sincerely believe, before many years, most of the leading States and Territories in this country will require of the candidate a diploma from a recognized pharmaceutical school, for the reason that the experience which an apprentice receives to-day in the average drug store is not the experience which enables him to pass boards of pharmacy examinations. The good old days, long past, wherein an apprentice was obliged to spend at least two hours a day in study and instruction from his employer have passed away, and we often, have presented before us for examination young men of four years' experience who have had opportunity to learn little beyond the routine work of the store. It is true some of these men, by the aid of quiz compends and private tutors, manage to answer the questions, while in practical work they are almost total failures."

The growth of pharmacy schools in the State shows that experience afforded insufficient education for the responsibilities imposed on dealers in drugs and medicines.

TABLE 4.—THE NUMBER OF STUDENTS IN THE SCHOOLS OF THE STATE.

YEAR	New York	Albany	Buffalo	Brooklyn	Total
1873.....	134	.....	.....	.....	134
1878.....	205	.....	.....	.....	205
1883.....	280	32	.....	.....	312
1888.....	307	43	49	.....	399
1893.....	339	51	65	74	529
1898.....	362	68	80	112	622
1903.....	328	63	108	210	709
1908.....	293	71	107	219	690

It should be noted in connection with this table that accurate reports are available about 1880; that in 1893 statistics from all the schools are available; that the growth each five years was about 100 for the entire State till limited by the Prerequisite Law, 1904.

Let another table call attention to the lengthening of the course in the schools.

TABLE 5.—THE STUDENTS IN THE SCHOOLS ARRANGED BY CLASSES.

	1873	1878	1883	1888	1893	1898	1903	1908
I class .....	134	205	192	230	306	311	397	362
II class .....	.....	.....	120	169	223	291	286	251
III class .....	.....	.....	.....	.....	.....	20	26	77
Total .....	134	205	312	399	529	622	709	690

But the supply from the schools is limited by other requirements than those exacted by statute or regulations, for example, the fees and expenses modified in turn by the cost of living.

TABLE 6.—FEES IN THE SCHOOLS OF PHARMACY DURING THE DECADE.

CITY	Population	Relative size	Fees, 1898	Fees, 1903	Fees, 1908
New York .....	2,384,000	24	\$105	\$105	\$135
Brooklyn .....	1,359,000	14	75	90	100
Buffalo .....	377,000	4	63	70	95
Albany .....	98,000	1	70	75	80
Average .....	.....	.....	\$78 25	\$85 00	\$102 50

This table arranges the cities of the State in which the schools are located according to size. It becomes apparent that by reason of density of population the cost of living in New York must exceed that in Albany and that the fees in the four schools of the State must modify the attendance. Let us not at this time consider other economic factors that complicate the problem, but defer them till we have determined with some degree of certainty the answer to our question, "What is the normal demand and supply of dealers in drugs and medicines."

*Other Limitations.* We now turn to limitations imposed by public sentiment in self-protection. Since 1900 the State Board has examined candidates for licensed pharmacists and druggists under uniform requirements.

TABLE 7.—THE NUMBER OF PHARMACISTS AND DRUGGISTS LICENSED FROM 1900.

YEAR	Pharmacists	Druggists	Total	YEAR	Pharmacists	Druggists	Total
1901 .....	290	37	317	1905 .....	278	64	342
1902 .....	375	39	414	1906 .....	334	98	432
1903 .....	314	65	379	1907 .....	255	70	325
1904 .....	845	98	943	1908 .....	213	102	315

Note the large number licensed in 1904, which is out of all proportion to the other years and is due to the law of 1904. The law became effective January 1, 1905, and shut out all older practitioners of all kinds who for any reason had to that date failed to register.

But there are limitations of supply and demand not referred to thus far that are more important and less recognized which will enable the interested students to find with sufficient exactness the normal relations of demand and supply to afford the maximum protection to the people in whose interests all restrictive educational requirements find warrant and the minimum interference with the business interests of a free and enlightened people.

Additional demands arise from increase of population and as the area is stationary, increasing density. In 1860, when the census first enumerated the dealers in drugs and medicines in the State, the population was nearly 4,000,000 (see table 2); in 1865 it was less by more than 50,000, but in 1900 it had almost doubled. The average growth had been about 22 per cent per decade, and the population will approximate eight and one-half millions in 1910. Hence were 60 dealers necessary to 100,000 population in 1870, or in 1902, then there should be at least 5,280 available in 1910.

Again, additional demands spring from increasing comforts, necessities and conveniences due to changing conditions. For example. Albany's 60,000 in 1860 lived within a circle whose radius was say one-half mile, to-day her 100,000 within a circle whose radius is two miles; hence the ratio of dealers remaining the same, one has to go eight times as far for remedies.

Soap was unknown to Nausicaa when she took the family wash to the stamping pit and incidentally saved the hero, Odysseus, but there was no friend to warn a mother from the use of Cuticura soap when she cured the rash on her baby's face by causing the discharge of the virus through the baby's ears.

The average increase of dealers necessitated by changing economic conditions is about 40 per cent per decade. If the 6,000 and more dealers of the State were necessary in 1900, this demand would call for 2,400 additional, or 8,400 in 1910.

A third important and less recognized limitation of both demand and supply should now receive our consideration, viz., the loss consequent to mortality, sickness and secession of present and prospective dealers. What is the average age of the druggist or pharmacist? What number of dealers die annually? What number are sick and who supply their

absence? What number go into other professions or occupations? And what number retire on a competence, or go over the hill to the poor house? They say fools can ask questions that the wisest cannot answer, so to escape the possibility of falling into the former category I am going to tax your patience a little longer by telling you where you may find answers to some of my questions, viz., in the book entitled "*An Account of an Investigation of the Sickness and Mortality Experience of the I. O. O. F. Manchester Unity.*" This book gives facts to answer my questions based on the experience in 4,000 branches of the order, involving more than 3,000,000 lives, extending over a period of five years. These facts are adduced from the experience of rural and urban communities, spread over three areas of varying density of population and nationality, classified in eight groups of occupation from agriculture and railroading to general, all united in a composite view of the whole. From these tables it may be confidently stated that the average duration of the student's life from the age of 16 is 47.4; of the dealer's life from the age of 25 is 39.6; that of 100 students at the age of 16, 99 will be living at 20; 98 will be living at 23; 97 will be living at 25; and that if at 25 they become dealers then 96 will be living at 26; 95 will be living at 28; 94 will be living at 31; 93 will be living at 33.

On this data can be safely estimated the number of students that must be in excess to supply the loss from mortality both in student and professional life.

By similar facts based on the exhaustive studies of such wide-reaching experience the numbers necessary to supply the losses from sickness and accidents may be determined.

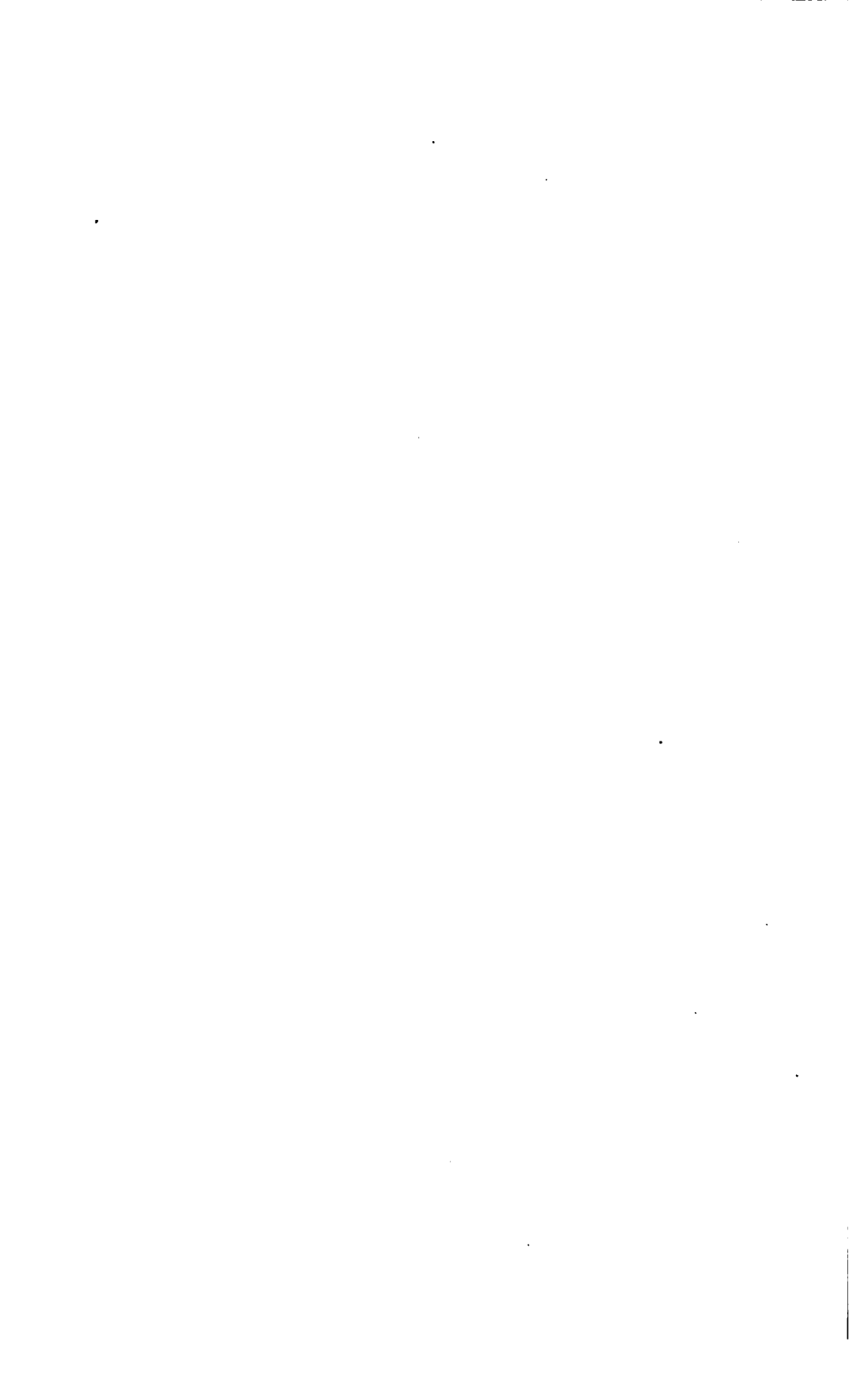
But where shall we find answer to the question of secession? The same tables give a careful study of the question and if the law of analogy is applicable then the formula for the derivation of this factor is available.

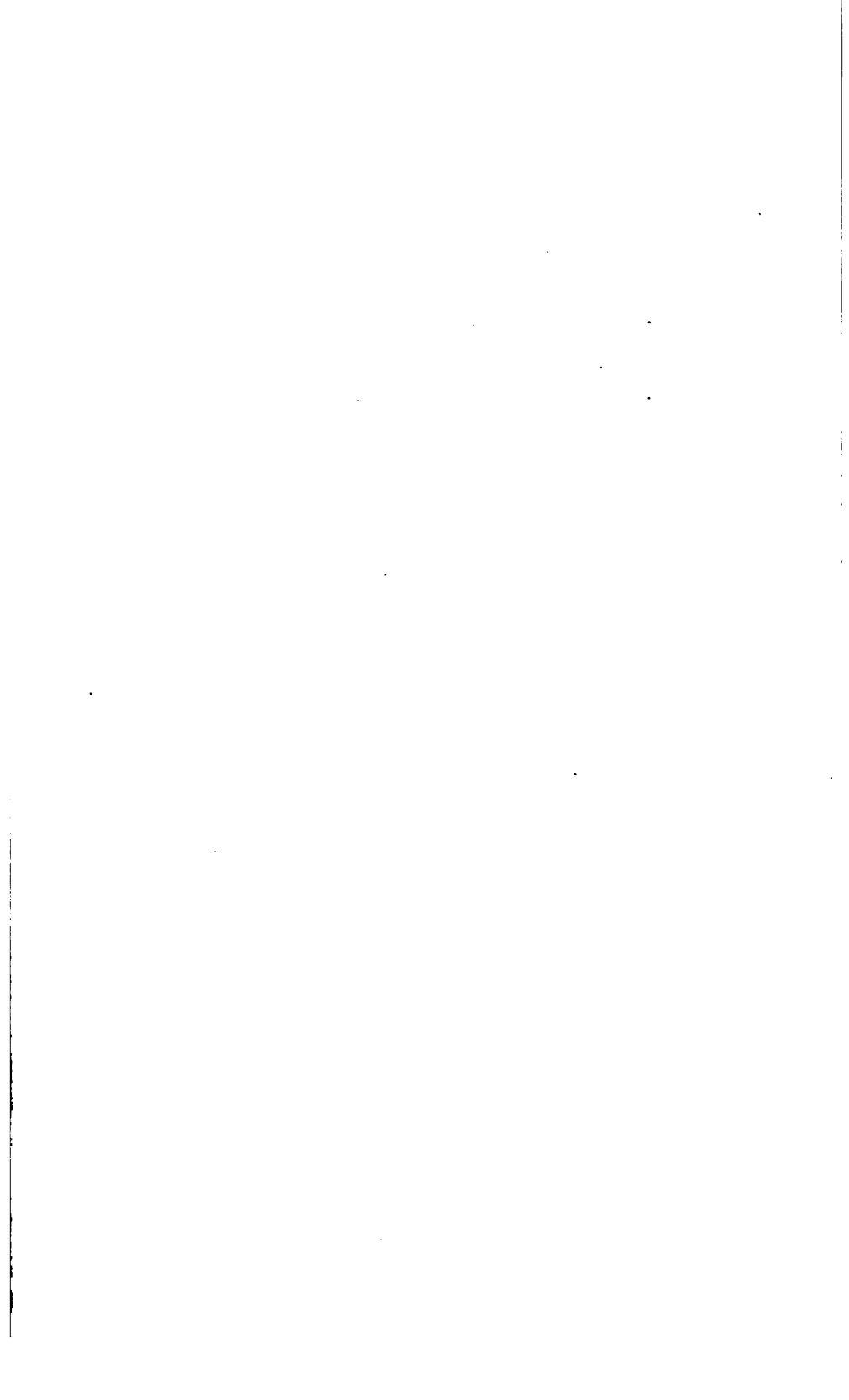
This leaves but one question unanswered. What number retire on a competence or to the old druggists' home? I leave it with you, not as the humorist left *The Lady and the Tiger*, not as the pedagogue left the dunce that could not tell who dragged whom around what how many times; not as an alliteration, why did the C bills die in committee and the B bill by a bludgeon?

I have raised the questions, suggested sources of information and tabulated factors for your thought and discussion that the student may reach accurate conclusions, the executive wise administration, the business sound policies and the people adequate protection.









ANNUAL REPORT  
OF THE  
STATE BOARD  
OF  
TAX COMMISSIONERS  
OF THE  
STATE OF NEW YORK

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TRANSMITTED TO THE LEGISLATURE FEBRUARY 7, 1910

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ALBANY  
J. B. LYON COMPANY, PRINTERS  
1910



# STATE OF NEW YORK

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No. 39.

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## IN ASSEMBLY

FEBRUARY 7, 1910.

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### ANNUAL REPORT

OF THE

### State Board of Tax Commissioners

OF THE

STATE OF NEW YORK.

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ALBANY, *February 7, 1910.*

*To Hon. James W. Wadsworth, Jr., Speaker of the Assembly:*

SIR.—We have the honor herewith to transmit our annual report for the year 1909.

EGBURT E. WOODBURY,  
FRANK E. PERLEY,  
BENJAMIN E. HALL,

*State Board of Tax Commissioners.*



# REPORT.

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OFFICE OF THE STATE BOARD OF TAX COMMISSIONERS,

ALBANY, N. Y., February 7, 1910.

*To the Legislature of the State of New York:*

The State Board of Tax Commissioners respectfully submits for the consideration of the Legislature the following report for the year 1909:

## **SPECIAL FRANCHISES.**

Owing to the vigorous and well-directed efforts of the Attorney-General, substantial progress has been made, since our last report, in the collection of unpaid special franchise taxes. During the year 664 contested valuations made by this Board have been settled, these valuations amounting to \$270,098,506. Despite the good record made last year, however, there were in litigation on January 1 of this year 1,443 valuations, amounting to \$1,106,150,621. Since that date a considerable number of these cases have been disposed of, resulting in a substantial reduction in the total quoted. We are advised that, in the forthcoming report of the Attorney-General, the later and corrected figures will be given.

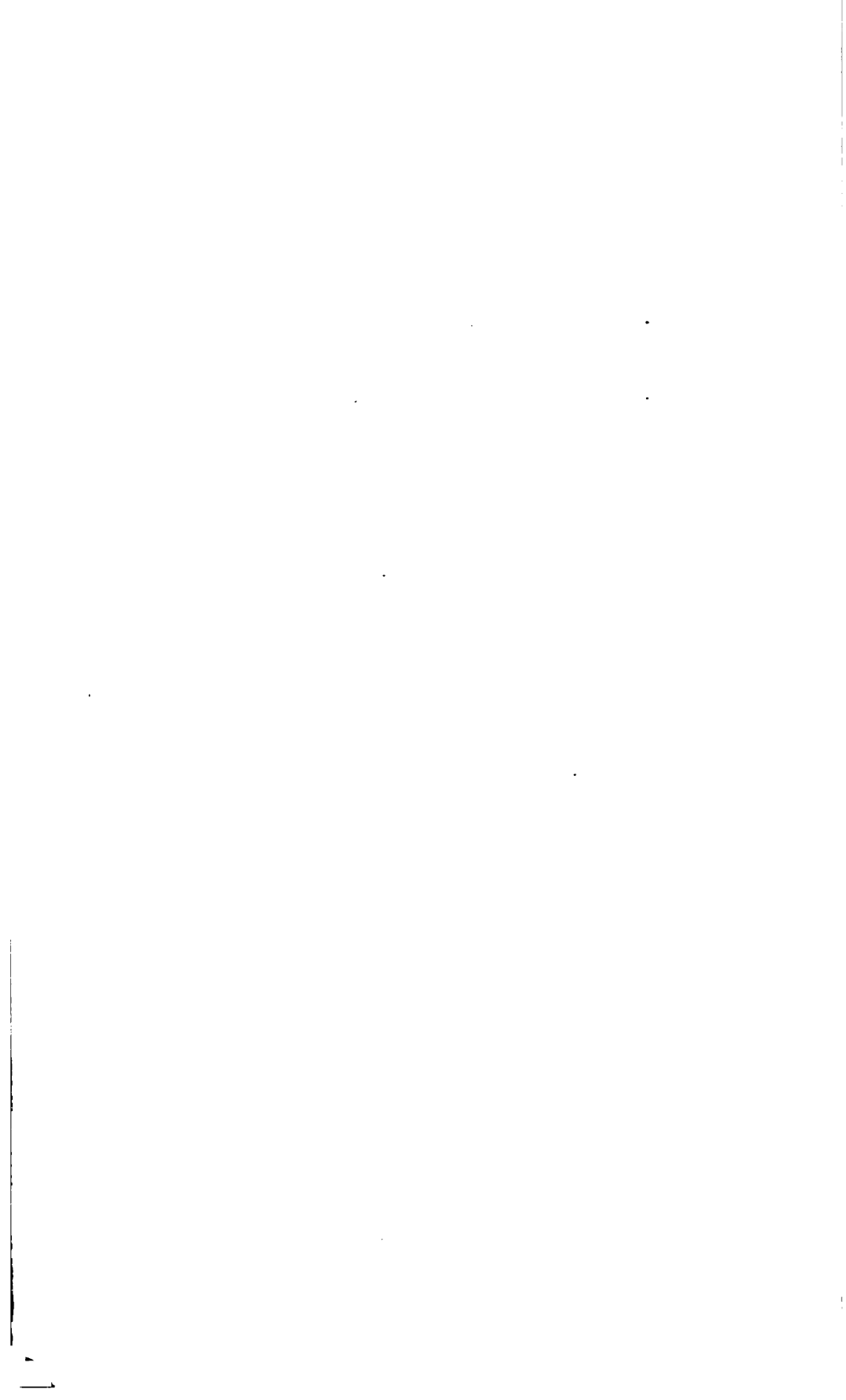
## **NET EARNING RULE OF VALUATION.**

While recognizing that no exclusive or fixed rule can be laid down as applicable to all cases, the trend of judicial thought to-day seems to be along the line that the correct rule or method of arriving at the valuation of a special franchise for the purpose of taxation is that of capitalization of net earnings, which, speaking generally, is arrived at by deducting from gross operating revenues all operating expenses, including taxes, and a fair return on the value of all tangible property used in connection with the franchise and an amount annually in excess of ordinary maintenance sufficient to meet the permanent depreciation of the property. So that, even if we find in a given case that these elements of expenditure upon the one side just equal the operating revenues upon the other, there would be nothing left for capitaliza-









ANNUAL REPORT  
OF THE  
STATE BOARD  
OF  
TAX COMMISSIONERS  
OF THE  
STATE OF NEW YORK

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streets of the value of \$1,000,000; the gross earnings of the company are \$1,020,000, of which it pays to the city five per cent., or \$51,000, pursuant to the mandate of the statute and the terms of its franchise. Now, assuming a tax rate of 2 per cent., that the Franchise Tax Law had *not* been enacted, and that the tangible property in the streets was assessed locally as required by law at its full value, and we have this result: The city would receive in taxes on its tangible property, assessed by local assessors, \$20,000 and the percentage of gross earnings paid pursuant to the statute and the terms of the franchise, \$51,000, making a total of \$71,000. Upon the other hand, we *do* have the Special Franchise Tax Law, and it contains a provision which, as construed by the courts, allows the amount paid in percentages of gross earnings to be applied in payment of the taxes levied upon the special franchise assessment. Now, assuming that there are no net revenues left for capitalization under the application of the net earnings rule, and in consequence thereof the special franchise valuation is the equivalent of the value of the tangible property, or \$1,000,000, then we have this resulting condition: The city receives \$51,000, being the percentage of gross earnings required to be paid pursuant to the statute and the terms of the franchise, but it will receive nothing more in the way of taxes on the special franchise assessment because the \$20,000 levied as taxes on such assessment will be paid by the application of a sufficient part of the \$51,000 for that purpose. Thus the city, under such conditions, would receive only \$51,000 under the Special Franchise Tax Law, whereas if such a law had not been enacted it would have received \$20,000 more, or a total of \$71,000.

. In order to make the city as well off under the Special Franchise Tax Law as it would have been had no such law been enacted, a special franchise assessment would be in the amount of \$3,550,000, being the tangible value of \$1,000,000 plus \$2,550,000, intangible value, which is the equivalent of the \$51,000 capitalized at the assumed tax rate of two per cent. This case does not present a fictitious condition, particularly as respects the street railroad situation in New York city.

The Special Franchise Tax Law was a revenue measure, intended to benefit the localities by increasing their tax revenues.

The Legislature never contemplated the resulting conditions referred to in the case just mentioned. It was intended to be a benefit to the localities rather than a means of diminishing their revenues. If, however, the net earnings rule must be applied in disregard of these general conditions, and if the rule must be applied from information contained in the reports of these corporations, which is substantially all the information upon the subject of net earnings this Board can obtain, it will largely wipe out the special franchise valuations in New York city in respect to street surface railroads, where these franchises are supposed to be and doubtless are of very substantial value.

#### HIGH OPERATING EXPENSES.

In the course of an able opinion in the case of the People *ex rel. Metropolitan Street Railway Company v. Tax Commissioners* (174 N. Y. 417) the late Judge Earl enunciates another principle which, sooner or later, must be given full force and effect if the net earnings rule is not to be rendered unproductive of results in respect to the assessment of this species of property. He says, referring to the valuation of special franchises:

“Such property must not be valued at what it is worth under bad management, but it may be valued at what it is worth under good management. These properties must be taken for assessment for what they are, with all their capabilities and possibilities under such management as can ordinarily be obtained. A person buying one of these franchises would consider, in fixing the price, not what it was capable of producing under bad management, but under good management.”

The recognition and application of this principle makes it incumbent upon the assessing board in making, and the court in reviewing, these assessments to determine in each case whether the amount charged to operating expenses is proper. It calls for the determination of the question as to whether or not good business management requires the expenditure of from 75 per cent. to 80 per cent. of the gross earnings, *exclusive of taxes*, for these

expenses, which is now being charged by several of the principal New York street surface railroads for that purpose; or whether these charges are not excessive by reason of unusual present conditions (assuming them to be presently necessary) and whether by reason thereof a lesser amount should not be charged off as operating expenses in arriving at net earnings to be capitalized in determining the value of the special franchise.

Unless this principle is recognized and these operating expenses are to be inquired into and a proper basis of what the amount required under good management should be, or if the amount charged must be allowed without scrutiny, the value of the special franchise as measured by the net earnings rule will soon become of little or no value, in the great majority of cases for taxation purposes.

#### **RAILWAY FRANCHISE CONDITIONS IN TORONTO.**

In this connection, by way of illustration, as bearing upon the question of operating expenses, it is interesting to note that the percentage of maintenance and operating expenses to gross passenger earnings of the Toronto Railway Company for the year 1908 was 52.9 per cent. In addition to the gross passenger earnings the company received sundry incomes amounting to \$43,779.26 without increasing its operating expenses.

The franchise was granted in 1891 for twenty years, with the privilege of an extension for the further period of ten years. The salient features of the franchise are:

The city has the right to regulate the speed of cars and the service to be rendered; a single fare, with universal transfer, is limited to five cents, except that between midnight and 5:30 A. M. double fare may be charged; twenty-five-cent tickets are required to be sold for one dollar, and six for twenty-five cents, good at all times; a class of tickets is required to be sold at the rate of eight for twenty-five cents, good between the hours of 5:30 and 8 o'clock A. M., and 5 and 6:30 o'clock P. M.; another class of tickets, for school children only, good on school days, is required to be sold at the rate of ten for twenty-five cents; children under nine years of age, not in arms, half fare, and children in arms free; police in uniform, detectives in the employ of the city and the city fire de-

partment in uniform, while a fire is in progress, must be carried free; the sub-foundation for the railroad is constructed and maintained by the city; the city constructs and maintains the pavement, excepting that when the same is disturbed or taken up for the purpose of repairing the railroad, the company is required to replace the same at its own expense; in lieu of paving the company is required to pay the city \$800 annually for each mile of single track and \$1,600 annually for each mile of double track; the company is required to erect and maintain a plant in the city for the building of its cars and repair of its equipment; the company is required to make extensions of trackage and service as directed by the city.

The company agrees to pay to the city percentages of gross receipts from passenger service, freight, express and mail receipts and all other sources of revenue derived from the traffic obtained by the operation of the railway as follows:

On all gross receipts up to \$1,000,000, 8 per cent.

On all gross receipts between \$1,000,000 and \$1,500,000, 10 per cent.

On all gross receipts between \$1,500,000 and \$2,000,000, 12 per cent.

On all gross receipts between \$2,000,000 and \$2,500,000, 15 per cent.

On all gross receipts over \$3,000,000, 20 per cent.

The franchise contains a provision that the city may, within a reasonable time, eliminate the requirement for the sale of eight tickets for twenty-five cents, and in lieu thereof receive an additional 2 per cent. of gross earnings.

During the year 1908 the percentages paid the city pursuant to this franchise amounted to \$447,397.67; the track mileage paid amounted to \$81,158.00. In addition to these sums the company pays a tax for general city and school purposes, based upon the value of its real property situated within and outside of the streets, which amounted in the year 1908 to \$50,438.89, making total payments to the city of \$578,994.56 for its franchise privileges. Personal property of the company is exempted from taxation. The company also paid to the Province of Ontario a general franchise tax of \$5,690.00.

The company operates 114 miles of trackage, measured as single track. For the year in question the gross earnings of the company were \$3,610,272.98 and its maintenance and operating expenses \$1,889,046.62. After paying maintenance and operating expenses, all taxes, percentages, pavement mileage above specified, and after paying all interest charges and four quarterly dividends of  $1\frac{1}{2}$  per cent. each, the company reported a net surplus of \$467,684.67.

It is claimed by representatives of some of the railroads in our State that the Toronto Railway situation is peculiar unto itself in that at the termination of the franchise the city may take it over at the value of the company's physical property, and that this condition not only discourages extensions into the sparsely settled portions of the community, where the returns are not presently remunerative, but also is not productive of the highest degree of efficient service. This may be true under the conditions as they actually exist, but, as before stated, the city has authority to require extensions and to regulate the service. However, the foregoing facts are not detailed for the purpose of showing a parallel in all respects between the operations of this company and the operations of similar roads in this State, but rather by way of illustration as bearing upon the problem of proper operating expenses of a street surface railroad under good management and with full realization that in the final analysis this question must be determined in each particular case, depending upon existing circumstances and conditions.

#### **EQUALIZATION OF SPECIAL FRANCHISES.**

In previous reports we have pointed out that one of the principal causes of delay in the payment of taxes levied upon this species of property arises from the fact that the corporations and persons assessed are entitled to have the special franchise valuations as fixed by this Board reduced by equalization to the basis of the local assessments in the tax district for which the valuation is made. In consequence of the existence of this right to equalization, much of the litigation has arisen because the power to equalize is vested solely in the court, in proceedings by



certiorari for review of the assessment. With the view of obviating these conditions we have heretofore recommended to the Legislature that power be conferred upon this Board to equalize the special franchise valuations as fixed by it to the basis of local assessments.

It may be said in this connection that several of the larger municipalities of the State have heretofore strenuously insisted that this right of equalization did not exist; that these special franchises were a new species of real property, and that hence the provisions of law requiring the assessment of all real property upon an equal basis did not apply thereto.

The Court of Appeals, in the case of *People ex rel. Jamaica Water Supply Company vs. The State Board of Tax Commissioners* (196 N. Y. 39), has now definitely settled the question in favor of the rights of corporations and persons assessed upon this species of property to have the same equalized to the basis of the assessment of other real property in the localities.

As an aid in expediting the prompt payment and collection of these taxes we renew our previous recommendation that the power to equalize these assessments be conferred upon this Board, and we also renew our previous recommendation that the statute be so amended as to require the prompt payment of such taxes when due.

#### **APPORTIONMENT OF SPECIAL FRANCHISES.**

A tax district, as defined by the statute requiring the making and certification of special franchise valuations, embraces cities and towns, but does not include the villages and school districts. These latter municipal subdivisions are, however, tax districts for certain purposes, and are entitled to the benefits of the special franchise assessments, dependent on the special franchise being wholly or partly within the limits thereof. To meet this condition, where a special franchise is partly within and partly outside of a village, the assessors of a village are required to ascertain and determine what portion of such franchise as fixed by the State Board shall be taken for village purposes, and in like cases the town assessors apportion the valuation as between the village and town for highway purposes. The town assessors also

apportion the special franchise valuation among the several school districts in which the same is located. Considerable difficulty is experienced by these local officials in making such apportionments for village and highway purposes, and very frequently dissatisfaction arises therefrom as between the town and village authorities. Corporations and persons affected by these apportionments frequently become dissatisfied therewith and considerable litigation arises in consequence thereof. Much confusion has arisen by reason of this litigation, particularly as to the power of village assessors in making apportionments where the tax district to which the special franchise valuations are certified embraces two or more villages.

In view of these conditions, we recommend that the State Board of Tax Commissioners be given power to make these apportionments as between villages and towns for village, town and highway purposes. With the facts before it upon which to base its action we believe that the Board can make a more just and equitable apportionment of the valuations than can the local officials, and thereby the litigation arising from these causes will be largely eliminated.

#### **GREATER UNIFORMITY IN CORPORATION ASSESSMENTS.**

We would urge upon the Legislature careful consideration of the question as to whether the time has not arrived when all the tangible property of public-service corporations should be assessed by the State Board. Outside the city of New York there are fifty-seven counties, and it is a conservative statement that the properties of steam railroads, trolley, electric, gas, water and telephone and telegraph companies are assessed on almost as many different bases. This unsatisfactory condition is due possibly not so much to the shortcomings of local assessing officers as to faults of the system under which these assessments are made. It is apparent that these classes of property are difficult of valuation because technical knowledge is necessary to the making of proper assessments. Rarely, if ever, is it possible to obtain as local assessors men who are expert in any of the details of management of the public-service corporations, and without technical information to guide them

it is impossible for the local assessors to value correctly the property of these companies. It is a source of constant complaint by local assessing officers that they have no means of learning the cost of constructing corporation plants, nor the value of the machinery, instruments or other equipment installed. In a previous report to your honorable body this board suggested that county boards of supervisors might remedy this situation by employing experts to aid the local assessors in arriving at correct valuations of railroad properties, but that suggestion has not been adopted. From time to time in their conferences with supervisors and local assessors, members of this board have offered the co-operation of the department in an effort to improve local conditions. In numerous instances this offer has been availed of, but the situation remains far from satisfactory. Only recently there has been received from the Committee on Assessment Rolls of the Broome County Board of Supervisors a request that this board give its opinion as to the advisability of having the properties of steam railroads in that county assessed wholly by the State Board, and informing us that the Board of Supervisors of that county has requested the Legislature to so amend the law as to make it the duty of the State Tax Commissioners to assess all the trunk lines of railways in the State of New York. The problem has become one that must be met soon.

In view of the provisions of the law placing upon the State Board of Tax Commissioners the duty of assessing all the property and privileges of public-service corporations in the streets and public places, it would seem but a natural step forward to similarly place the duty of assessing the property of these corporations wherever located. The details of this plan, if undertaken, should be worked out carefully in order to meet the obstacles which would be encountered in its adoption.

Investigation shows a wide discrepancy in the assessments of railroad properties in different parts of the State. In many instances a trunk line railroad is assessed in one town at a much higher rate than in the adjoining town, although the construction is the same and there is practically no difference in the value of the company's property. So, too, there is wide discrepancy in the

assessment of corporation property between the cities of the State and even between the villages. Almost without exception this class of assessments is made on a low basis, and the corporations escape with the payment of much less taxes than their holdings of property warrant. This condition is by no means limited to sections up the State. In New York city, for instance, the Consolidated Gas Company, although declaring in its sworn statements to this Board that it owns \$35,221,361.22 of property outside the streets, is assessed by the local board only \$12,762,500.

In any fair discussion of this subject two points should be kept in mind:

First. There can be no just and equitable assessment of corporation property until the assessment of other property is made upon a proper valuation, and

Second. No change in the law should be made which would take from the various localities the revenues they derive, and to which they are entitled, from this class of property.

The day of specialization has arrived, and the Legislature should determine as to whether or not corporation property outside the streets shall continue to be assessed in a haphazard way by the ancient and unsatisfactory method, or whether or not the more modern system, already applied under the Special Franchise Tax Law to corporation property in streets and public places, shall be applied to all corporation property wherever located. In several of the States in respect to some of these properties this plan has been adopted with satisfactory results.

In this connection it seems well to call the attention of the Legislature to the fact that the law now makes no adequate provision for compelling proper assessments against either corporations or other property owners. The State Board, in exercising its supervisory powers over local assessing officers, repeatedly has occasion to criticize the shortcomings of the local officials and to point out their absolute failure to comply with the plain requirements of the statutes. Much progress, in our judgment, would be made if power should be given, either to this Board or to some other proper officials, to compel the fair and equitable assessment of all property, no matter in what part of the State it may be located.

**FORM OF REAL PROPERTY ASSESSMENTS.**

The statute prescribes that assessments of real property shall be made against the owner by name, the occupant by name, or as nonresident property, depending upon the conditions existing in the given case. It also requires all assessment rolls to be divided into three parts; one the resident part of the roll, wherein all assessments against owners and occupants are to be carried (except corporate owners); the nonresident part of the roll, where the lands of nonresidents are to be carried, and another part where all assessments against incorporated companies are to be entered. Assessments made against the owner or the occupant, by name, in the resident part of the roll, constitute a personal liability for the payment of the tax and also creates a lien upon the land. Assessments of property in the nonresident part of the roll constitute simply a lien upon the land without any personal liability against the owner or occupant. The term "owner" as used in the statute in this connection means the holder of the legal title, and the term "occupant" means a person having the right to the use or control of the property, such as a tenant or a person working a piece of land on shares.

Real property must be assessed to the owner if he is a resident of the tax district. It must be assessed to the occupant in case such occupant resides in the tax district where the real property is situated and the owner resides out of the State. It may be assessed either to the owner or occupant if the occupant resides in the tax district where the real property is situated and the owner resides outside of such district but within the State. Real property must be assessed as nonresident when the owner resides out of the tax district where it is situated, and it is unoccupied, or, if occupied, where both the owner and occupant reside out of the tax district.

A statement and study of these conditions show the problems which must and do oftentimes confront assessing officers. It is often very difficult to determine who is the owner of the property, and it is frequently difficult to determine the place of residence of such owner. These conditions present so many difficulties to the

minds of the local assessing officers that they make many illegal assessments, and they also fall into the habit of illegally assessing real property to administrators, executors, guardians, committees of incompetent persons, agents, heirs and the like, with the result that many of their assessments are void.

The statute also prescribes the particular form and manner of making *nonresident* assessments. These provisions are rarely complied with by local assessors, and the result is that most of the assessments against this class of property are illegal and void. We are of the opinion that all distinctions in respect to the form and manner of making assessments against real property should be abolished, and that all such assessments should be made against the land itself, by proper designation or description thereof, and that no attempt should be made to create a personal liability against the owner or occupant by the fact that his name is carried upon the roll. The preparation and use of an assessment map would greatly simplify and facilitate the work of making assessments. In our last annual report we recommended the preparation of these rolls by the several tax districts, but this is not absolutely essential to the scheme of making the assessments in the manner indicated, because a designation or description of the real property assessed sufficiently to identify it would answer all requirements of the statute. There would be no objection, and probably it would be desirable, to carry the name of the last known owner upon the roll in connection with the assessment as an aid in identifying the property assessed. Believing as we do that a change in the form of the assessment roll as indicated would greatly simplify the making of proper assessments and do away with the vast number of illegal assessments which yearly appear upon such rolls under our present system, we urgently recommend this change in the form of assessment rolls.

Every owner of property residing in the State, liable to taxation on real property, should be made personally responsible for the payment of taxes thereon, irrespective of the question whether his name properly appears upon the roll or not, and we would recommend in connection with the changed form of assessments that the statute be so amended as to create such personal liability.

**REAL PROPERTY DIVIDED BY TAX DISTRICT LINE.**

We again urge upon the Legislature the repeal of section 10, which provides, in part, that "if a farm or lot is divided by a line between two or more tax districts, it shall be assessed in the tax district in which the dwelling-house or other principal buildings are located."

We believe that this section of the Tax Law, if ever justified, has long since outlived its usefulness.

Under the conditions as they exist at the present time, it is a source of vexation, both to the taxpayer and to the assessor, and we would vigorously renew the recommendation of former reports that the same be repealed. We believe that the proper rule in taxation of real property is that it shall be assessed in the tax district wherein it is located and that only the most potent reasons would justify an exception to this rule, and under present conditions no such reasons exist. The tendency of legislation in this State is in accordance with the rule above stated. Last year, chapter 415 of the Laws of 1909 discontinued the drawing of real estate from one school district to another for purpose of taxation. Numerous of the recent charters of cities of this State, by express provision, prohibit the drawing of property from one tax district into another. Real property has a fixed location and the machinery for its taxation will never run smoothly until it is taxed in the exact district where it is located. If it was desirable to make this change in the levying of school taxes, it would seem even more desirable in general taxation.

It is often most difficult, for either the taxpayer or the assessor, to determine in which tax district a piece of real property should be assessed. Where there is but one dwelling-house and one set of buildings on a farm or lot and they are all located in the same tax district, no question arises, but there are many instances where there are two or more sets of buildings upon a single farm or lot divided by a tax district line, or there is a dwelling-house in one tax district and all of the other principal buildings of the farm are in an adjoining district; or the owner may reside in

neither dwelling-house nor in either tax district, but the dwelling-house in one district is occupied by a tenant or not occupied at all. All these situations embarrass assessors and taxpayers.

Again there are often buildings on each side of the tax district line and it is a difficult question of fact as to which are the *principal* buildings. This leads to disputes between the assessors as to where the property should be taxed, the result frequently being that neither will yield and the land is taxed in both districts and the owner driven to the expense of litigation to extricate him from his dilemma.

It often happens that the house and outbuildings of a farm are upon one side of the highway, while almost the entire acreage of the farm itself is on the opposite side and that such highway is on the town line, hence all the property must be assessed in the district where the residence is.

Again, where there is a close question as to the district in which the assessment should be made, it has been stated to the Board that competition often arises between rival Boards of Assessors, each offering the property owner a low rate of assessment, contingent upon his locating his residence in the desired town. This operates to bring about a conflict between this section and other requirements of the law that all property be assessed at its full valuation.

It is not necessary to multiply examples; the files of our Department disclose many letters from taxpayers and assessors filled with embarrassing questions, which nothing but a repeal of this section can answer, as there are frequently conflicting questions of fact submitted by rival Boards of Assessors and the Commission has no means of ascertaining which of the statements are to be given greater credence.

#### EQUALIZATION BY SUPERVISORS.

We would renew our former recommendation that the Legislature establish a uniform system of equalization to be followed by all boards of supervisors. Each board should be required, after a proper investigation, to establish the rate of assessment in each district and, using this ratio as a basis, work out the equalized



value for all the tax districts with mathematical accuracy. The method employed by the State Board of Equalization in establishing the ratio between counties should be followed.

The evidence upon which the percentages are based should be preserved and the table of percentages used in making equalization should be published as a part of the proceedings of the board of supervisors and also in the local newspapers. Although this course might not entirely eliminate the evils of under-valuation, it is certain that it would greatly lessen them, as the publicity of the proceedings would operate to correct many abuses.

#### PERSONAL PROPERTY.

The aggregate assessments of all personal property within the State in the year 1908 for general taxation purposes amounted to \$548,765,843, which was \$71,502,215 less than the aggregate amount for the year 1907. In the year 1870 the personal property assessed amounted to 22 per cent. of the aggregate assessments of real and personal property for that year. In the year 1908 the percentage of personal property to the aggregate assessment of real and personal property amounted to only 5.6 per cent. During this period of time the assessed value of real property has increased nearly six hundred per cent., whereas the aggregate increase in personal property assessed is between 21 per cent. and 22 per cent. In 1903 the assessment of personal property for the entire State reached the high-water mark of \$819,203,165, and since that date has been gradually and constantly diminishing in amount.

It is very certain that the figures for 1909, when compiled, will still further reduce this percentage.

The trend of events is toward the complete elimination of personal property from taxation, not because of the statute which subjects it to taxation, but in direct violation and evasion of that statute. If this class of property is to bear its just share of the burdens of taxation in the future, it is necessary that the Legislature take immediate action by appropriate legislation.

This will have to be done by strengthening the administrative features of the present law to enable its enforcement, or by providing a different method of reaching it for taxation purposes.

We heretofore have pointed out that in our opinion the most feasible solution of the question,— a solution which will work to the greatest advantage of all, which will yield the greatest amount of revenue with the least friction, and which will be capable of practical enforcement,— will be the division of personal property into appropriate classes and the taxing of it at a fixed rate according to its class. This policy is already established in the State, as is evidenced by the present method of taxing mortgages, trust companies and share stocks of banks.

We renew our previous recommendations in respect to this method of taxing such property.

#### CAPITAL STOCK OF CORPORATIONS.

The method of arriving at the value of personal property of incorporated companies, called by the statute capital stock, for the purpose of assessment and taxation, is so complex that the average local assessing officer is unable to apply it, and in consequence thereof a large amount of this class of property escapes taxation altogether. As interpreted by the courts, it is not the value of the share stock that is subject to taxation, but rather the capital invested in the business, and the formula for arriving at such value is substantially as follows:

There should be taken upon one side of the account the value of the total assets of the corporation, including the full value of real property as well as personal property, nontaxable as well as taxable property. Upon the other side of the account there must be aggregated the value of the stock of the company owned by the State and by incorporated literary and charitable institutions; property exempt by law; non-taxable property, which includes shares of stock of other corporations; the assessed value of the corporation's real estate; the debts of the corporation, and the surplus, if any, up to the amount of ten per cent. of the capital. The difference between these two aggregate sums represents the assessable value of the capital stock of such company.

These corporations are required to make report to the assessors, but the information which the statute requires them to disclose is wholly inadequate to furnish the assessing officers with sufficient information to intelligently fix the amount of the assessment.

We recommend an amendment to the statute which will require these corporations to report to local assessing officers information sufficient to enable them to properly arrive at the value of this species of property for taxation purposes.

#### **MORTGAGE TAX LAW.**

Another year's experience under the law taxing mortgages as a class has brought out new and interesting phases of the workings of that statute. From July 1, 1908, to July 1, 1909, a total of 119,828 mortgages and 10,129 mortgage statements provided for under Section 254 of the Tax Law, were filed, total revenues of \$3,755,649.99 being collected and divided equally between the State and the interested localities. This total was \$355,651.77 greater than that of the preceding year.

When this law was before the Legislature, the greatest opposition to it came from the cities, but now considerable criticism of it is heard, especially from local assessors in up-State counties. The complaint is made that this statute, by taking all recorded mortgages out of the class subject to taxation as personal property, has cut down the personal assessments to such an extent as to make many localities losers on the total net revenues from these sources. In other words, the revenues derived under the present law do not equal the amount which these localities received when the mortgages were assessed locally.

In this connection it is interesting to note that of the moneys received under this law during the year the counties comprising the City of New York collected a total of \$2,937,650.45, as against an aggregate of \$817,999.54 collected in all other counties of the State. While it is not surprising that the locality which is the center of vast financial transactions should show greater collections under this statute, yet the difference between the revenues from Greater New York and from the rest of the State is so marked as to cause comment.

To carry out this law the total expenditures for the year were \$57,437.76, making the cost of collection only 1.53 per cent of the taxes collected.

**PROPOSED CHANGES.**

The general scheme of this law is to permit mortgages which were recorded prior to July 1, 1906, to be brought in and be taxed under its provisions by filing a verified statement of the amount unpaid thereon, and thereby become exempted from the general provisions of the statute relating to the taxation of personal property.

The statute is so worded, however, that no mortgages upon which partial advancements were made prior to July 1, 1906, except corporate trust mortgages, can be brought in under its provisions in respect to such prior advancements, whereas all advancements made thereon subsequently to that date are taxed under its provisions. This leaves this class of mortgages in the situation that the part represented by the prior advancements is subject to local assessment and taxation as a part of the personal property of the owner, whereas that part which pays the mortgage tax is exempted under the provisions of this law.

The same condition prevails with respect to corporate trust mortgages, except that the statute contains a provision whereby the mortgagor may bring in all the bonds, notes or obligations secured by the trust mortgage and pay the tax thereon, and thereby obtain the benefit of the exemption. This provision of the statute, however is practically a dead-letter. The principal reasons are as follows:

*First.* The inability of the corporate mortgagor to bring in and present to the recording officer, as the statute requires, *all* the bonds secured by the mortgage, and

*Second.* The question of the legal right of the corporate mortgagor to use the assets of the corporation to pay the tax in the absence of a stipulation in the mortgage requiring it to make such payment.

From information which we have received from time to time, it is our belief that the owners of a large number of bonds secured by this class of mortgages are desirous of having them taxed under the provisions of this act — thereby obtaining the benefit of the exemption from other forms of taxation.

The argument advanced in support of this request is that it would facilitate the negotiation and transfer of this class of securities. In view of the fact that a very small percentage of these evidences of debt is reached for taxation purposes by local authorities, we are of the opinion that an amendment to the statute which would permit the bringing in and taxation of these prior advancements would very materially enhance the revenue to be derived from this class of property.

We, therefore, recommend an amendment which will allow all advancements made upon this class of mortgages prior to July 1, 1906, to be brought in and taxed under the provisions of this law, and that this privilege be extended to cover the individual owners of bonds secured by corporate trust mortgages.

The Mortgage Tax Law as respects corporate trust mortgages requires the payment of a tax upon advancements to be paid at the time of each advancement, and prohibits the certification of the bonds by the trust mortgagees until such tax has been paid, but it contains no provision for penalty or interest for the failure to make such payment, unless an action be brought by the Attorney-General, after notification by this Board, to recover such tax, in which case interest at the rate of 1 per cent. per month, to be computed from the time when the tax becomes payable, is required to be included in the recovery.

We recommend that a suitable penalty in the way of interest be imposed for nonpayment of taxes in all cases.

#### **EXEMPT PROPERTY.**

The Tax Law imposes upon the Board the duty of gathering statistical information so as to disclose the amount of exempt property in the various tax districts of the State, and to submit such figures to the Legislature in its annual report.

Great difficulty has been experienced in obtaining this information. The failure of the local assessors to make proper return of such property to the Board of Supervisors within the time limited by the statute repeatedly delays the presentation of our annual report to the Legislature.

We submit herewith such information as we have thus far been able to collect, and it will be seen that several towns have failed to make the required report. It is doubtful whether there is justification for the expense of printing these statements in such detail at the present time.

#### ASSESSMENTS.

The total assessed value of property within the State for the year 1909 is as follows:

Real estate .....	\$9,117,352,838	
Personal .....	\$550,081,115	
Less amount not taxable locally		
for State purposes .....	1,315,272	548,765,843
Making a total of real and personal assessments.		9,666,118,681
Increase over 1907 in real es-		
tate .....	\$564,054,651	
Decrease from 1907 in personal		
property .....	71,502,215	
Total increase .....		492,552,436

#### REAL ESTATE EXEMPTIONS.

The tabulation herewith submitted of statements filed with this Board by local assessors, under section 15 of the Tax Law, shows exemption for the year 1909 aggregating \$1,713,751,683, an increase over 1908 of \$66,567,187.

Respectfully submitted,

EGBURT E. WOODBURY,  
FRANK E. PERLEY,  
BENJAMIN E. HALL,

*Commissioners.*

## STATE BOARD OF EQUALIZATION.

Minutes of the annual meeting of the State Board of Equalization, called at the office of the Secretary of State in Albany, N. Y., at 11 o'clock a. m., September 7, 1909.

Present: James W. Wadsworth, Jr., Speaker of the Assembly; Charles H. Gaus, Comptroller; Thomas B. Dunn, Treasurer; Egbert E. Woodbury, Tax Commissioner; Frank E. Perley, Tax Commissioner; Benjamin E. Hall, Tax Commissioner.

On motion of Commissioner Woodbury, Speaker Wadsworth was made Chairman of the Board.

On motion of Commissioner Hall, William R. Weed was made Secretary of the meeting.

There being no appearances the Chairman declared the Board in executive session.

Commissioner Woodbury moved that the following table of percentages for the various counties of the State (see equalization table attached hereto) be adopted as the basis for the equalization table for the year 1909, which was seconded by Comptroller Gaus.

The State Board of Tax Commissioners presented the following statement to the State Board of Equalization.

The aggregate assessed value of all property within the State as returned for the year 1908 is as follows:

Real estate. . . . .	\$9,117,352,838 09
Personal property. . . . .	\$550,081,115 36
Less amount not taxable locally for State purposes. . . . .	1,315,272 00
	<hr/> 548,765,843 36
Total. . . . .	<hr/> \$9,666,118,681 45 <hr/>
Increase over 1907 in real estate. . . . .	\$564,054,651 09
Decrease from 1907 in personal property. . . . .	124,330,196 69
Total increase. . . . .	<hr/> \$439,724,454 45 <hr/>

The following counties were officially visited during 1909:

Cattaraugus,	Lewis,	Rockland,
Chenango,	Livingston,	Schenectady,
Clinton,	Monroe,	Schoharie,
Delaware,	Nassau,	Schuyler,
Dutchess,	New York,	Steuben,
Essex,	Oneida,	Suffolk,
Franklin,	Otsego,	Sullivan,
Fulton,	Queens,	Ulster,
Greene,	Rensselaer,	Warren,
Hamilton,	Richmond,	Washington.
Kings,		

We have the honor to be,

Very respectfully,

EGBURT E. WOODBURY,

FRANK E. PERLEY,

BENJAMIN E. HALL,

*State Board of Tax Commissioners.*

Tax Commissioner Woodbury presented the table of equalization attached hereto, based upon the percentages adopted, and on motion it was unanimously adopted.

Comptroller Gaus moved that the Board adjourn *sine die*.

WILLIAM R. WEED,

*Secretary.*



EQUALIZATION TABLE, 1909.

COUNTIES.	Assessed value of real estate, 1908.	Assessed value of personal property not taxable locally for State purposes, 1908.	Assessed value of personal property subject to local taxation for all purposes, 1908.	Total assessed value of real and personal property subject to local taxation for all purposes, 1908.	Amount deducted from assessed value of real estate.	Amount added to assessed value of real estate.	Equalized value of real estate.	Total equalized value of real and personal estate.	Ratio of percentage.
Albany.....	\$109,387,859 50	\$6,293,295 00	\$6,293,295 00	\$115,681,220 50	\$4,236,018 00	\$2,545,598 00	\$105,131,943 50	\$111,425,205 50	98
Albany.....	16,581,245 00	1,016,025 00	1,016,025 00	17,597,270 00		4,033,204 00	19,126,940 00	20,142,988 00	75
Albany.....	28,960,048 95	1,843,285 00	1,843,285 00	30,803,333 95		2,596,513 00	40,983,382 95	42,826,387 95	78
Albany.....	25,760,743 00	1,912,159 00	1,912,159 00	27,672,902 00		3,870,945 00	28,313,276 00	29,535,435 00	78
Albany.....	25,460,642 00	1,704,276 00	1,704,276 00	27,164,918 00		3,870,945 00	29,335,863 00	30,557,908 00	78
Albany.....	45,477,271 00	1,782,682 00	1,782,682 00	47,259,953 00		5,072,093 00	49,332,046 00	50,554,139 00	78
Albany.....	26,547,703 00	1,444,711 00	1,444,711 00	27,992,414 00		5,072,093 00	31,613,786 00	32,835,879 00	77
Albany.....	16,559,379 00	1,001,280 00	1,001,280 00	17,560,659 00		5,072,093 00	17,481,820 00	18,483,913 00	77
Albany.....	9,322,761 00	401,649 00	401,649 00	9,724,410 00		5,072,093 00	14,453,087 00	15,455,180 00	77
Albany.....	23,325,956 80	1,403,815 88	1,403,815 88	24,729,772 68		5,072,093 00	24,322,962 80	25,325,055 80	76
Albany.....	14,326,311 00	494,606 00	494,606 00	14,820,917 00		5,072,093 00	14,411,968 00	15,414,061 00	76
Albany.....	14,511,984 00	915,994 00	915,994 00	15,427,978 00		5,072,093 00	14,925,885 00	15,927,978 00	76
Albany.....	44,576,801 00	4,002,274 00	4,002,274 00	48,579,075 00		5,072,093 00	43,506,982 00	48,579,075 00	75
Albany.....	344,969,085 00	8,140,472 00	8,140,472 00	353,109,557 00		5,072,093 00	348,037,464 00	392,094,072 00	75
Albany.....	11,575,666 00	545,910 00	545,910 00	12,121,576 00		5,072,093 00	16,288,813 00	17,300,844 00	75
Albany.....	14,119,238 67	705,238 00	705,238 00	14,824,476 67		5,072,093 00	19,896,569 67	20,908,662 67	75
Albany.....	12,105,189 00	1,460,948 00	1,460,948 00	13,566,137 00		5,072,093 00	18,638,230 00	19,650,323 00	74
Albany.....	23,464,788 00	616,440 00	616,440 00	24,081,228 00		5,072,093 00	29,153,321 00	30,165,414 00	74
Albany.....	11,575,666 00	1,215,786 00	1,215,786 00	12,791,452 00		5,072,093 00	17,863,545 00	18,875,638 00	73
Albany.....	26,585,468 00	1,215,786 00	1,215,786 00	27,801,254 00		5,072,093 00	32,873,347 00	33,885,440 00	73
Albany.....	3,741,761 00	83,445,072 00	83,445,072 00	87,186,833 00		5,072,093 00	92,258,925 00	96,331,018 00	73
Albany.....	1,384,864,836 00	643,623 00	643,623 00	1,385,508,459 00		5,072,093 00	1,390,580,552 00	1,431,652,645 00	72
Albany.....	9,872,964 00	2,013,616 00	2,013,616 00	11,886,580 00		5,072,093 00	16,958,673 00	17,970,766 00	72
Albany.....	25,318,796 00	1,101,000 00	1,101,000 00	26,419,796 00		5,072,093 00	31,491,889 00	32,503,982 00	72
Albany.....	19,085,502 00	8,087,125 00	8,087,125 00	27,172,627 00		5,072,093 00	32,244,720 00	33,256,813 00	72
Albany.....	184,251,076 00	1,009,046 00	1,009,046 00	185,260,122 00		5,072,093 00	190,332,215 00	195,404,308 00	72
Albany.....	25,763,778 10	3,423,623 00	3,423,623 00	29,187,401 10		5,072,093 00	34,259,494 10	35,271,587 10	71
Albany.....	41,965,913 00	2,406,410 00	2,406,410 00	44,372,323 00		5,072,093 00	49,444,416 00	50,456,509 00	71
Albany.....	5,025,765,144 00	389,360,313 00	389,360,313 00	5,415,125,457 00		5,072,093 00	5,804,485,550 00	6,294,740,453 00	70
Albany.....	64,886,644 00	1,094,644 00	1,094,644 00	65,981,288 00		5,072,093 00	71,053,381 00	72,065,474 00	69
Albany.....	65,645,134 98	6,723,788 00	6,723,788 00	72,368,922 98		5,072,093 00	77,441,016 98	78,453,110 98	68
Albany.....	131,776,150 00	6,080,793 00	6,080,793 00	137,856,943 00		5,072,093 00	142,929,036 00	148,001,129 00	68

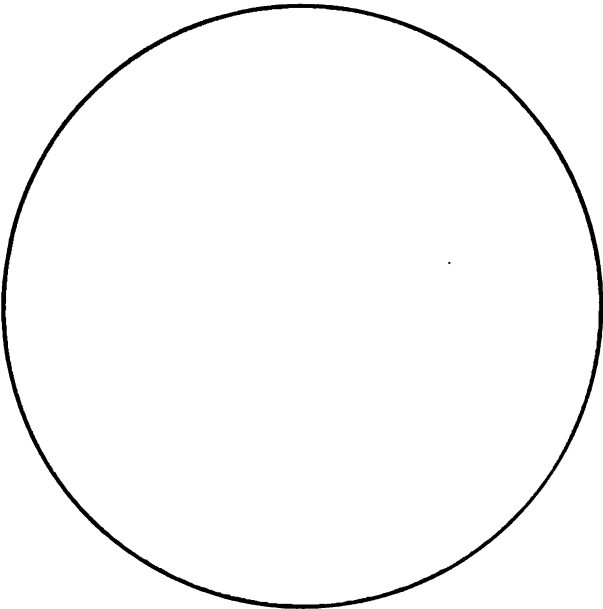


PERCENTAGE OF PERSONAL ASSESSMENT TO  
TOTAL ASSESSMENT IN HAMILTON  
AND TIOGA COUNTIES



Hamilton County

4%



Tioga County

15%



*Statement of percentage of personal to total assessment for the years 1870, 1898, 1899, 1900, 1901, 1902, 1903, 1904, 1905, 1906, 1907, 1908 and 1909.*

COUNTIES.	Percentage of personal to total, 1870.	Percentage of personal to total, 1898.	Percentage of personal to total, 1899.	Percentage of personal to total, 1900.	Percentage of personal to total, 1901.	Percentage of personal to total, 1902.	Percentage of personal to total, 1903.	Percentage of personal to total, 1904.	Percentage of personal to total, 1905.	Percentage of personal to total, 1906.	Percentage of personal to total, 1907.	Percentage of personal to total, 1908.	Percentage of personal to total, 1909.
Albany.....	17.8	9.7	9.5	9.4	5.6	6.8	7.9	6.8	6.1	6.7	5.6	5.4	5.4
Allegany.....	10	13.1	12.9	12	8.9	8.4	8.3	8.2	7.5	7.5	6.5	5.7	5.2
Broome.....	10	9.4	9	8.4	6.2	5.9	5.6	5.5	4.9	5.5	5.1	4.7	4.3
Cattaraugus.....	7.4	9.1	8.9	8.6	9.4	6.5	6.2	6.	5.5	6	5.2	4.4	4.1
Cayuga.....	20	10.4	9.8	9.2	7.5	7.3	7.5	7.1	6.4	6.1	5.2	4.7	4.3
Chautauque.....	11	8.9	8.5	7.6	8	5.7	5.6	5.4	5.2	5.1	4.7	3.7	3.2
Chemung.....	14	7.2	6.9	5.3	3	2.8	2.8	3.8	4.2	5.6	5.2	5.1	4.7
Chemango.....	13	13.8	13	12.5	8.4	8	7.8	7.7	7.7	6.9	6	5.4	5.2
Clinton.....	11	13.4	11.5	10.8	7.7	18.2	15.9	6.3	5.8	4.7	5	4.1	3.6
Columbia.....	3	11.8	11.6	11	12.4	7.5	7.2	6.9	6.9	7.2	7.1	5.8	5.2
Cortland.....	12	11	10	9.7	6.3	6.1	5.7	5.2	4.6	4.5	3.9	3.3	3
Delaware.....	14	12.4	11.8	11.2	12.6	11.3	12.1	12.2	8.2	8.6	6.5	5.8	5
Dutchess.....	29	12.6	12	12.1	7.5	8	8.8	7.5	7.9	8.6	6.5	8.2	8.4
Erle.....	22	6	4.9	4.1	3.5	3.1	2.8	2.9	2.7	2.7	2.2	2.3	2.1
Essex.....	8.7	9.8	9	8.3	8.7	8.1	8.5	8.3	5.3	5.2	4.5	4.3	4.1
Franklin.....	13	12.1	10	10.1	7.5	6.7	6.4	6.1	5.9	5.7	5.1	4.4	4.2
Franklin.....	13	13.1	12	11.2	14	16	13.3	13.1	5.7	5.6	6.1	4.4	4.6
Genesee.....	17	13.4	13	13	12.4	12.9	12.1	9.2	9	8.6	6.7	5.9	6
Greene.....	16	12.9	11.9	11.2	7.9	7	6.9	6.4	6.1	5.5	5.1	4.7	4.2
Hamilton.....	1.4	1.3	9	6	8	6	7	5	6	5	4	4	4
Herkimer.....	15	11.1	10	10.1	6.9	7.4	6.3	5.6	5.6	5.3	5.4	4.4	4.1
Jefferson.....	17	12.2	11.5	10.9	8.1	8.6	8.4	7.9	7.3	6.7	5.8	5.2	4.8
Kings.....	8	5.5	6.9	6.7	11.9	11.3	10.5	8.9	8.8	7.5	7.5	5.8	5.8
Lewis.....	9	14.2	12.9	12.1	12.3	11.7	11.5	11.1	9.8	8.7	6.8	6.1	5.7
Livingston.....	14	12	11	11.1	9.6	10.7	11.8	8.9	8.7	8.5	7.7	7.3	7
Madison.....	17	11.1	9.9	9.7	7.6	7.2	6.9	6.5	6.3	6.6	5.8	5.4	5.2
Monroe.....	10	8.8	6.9	6.8	7.1	6.8	4.8	4.9	4.7	4.6	4.5	4.2	3.9
Montgomery.....	6.4	10.7	10.7	10.9	6.2	6.1	6.2	5.6	5.1	4.7	4.2	3.7	3.2
Nassau.....	7.3	6.7	6.9	7.6	5.6	5.6	8.3	7.4	8.2	10.9	8.2	6.6	6.7
New York.....	29	21.5	18	18	15.4	14.4	13.1	11.7	12.4	9.5	7.4	6.3	6.3
Niagara.....	14	5.7	5	5	3.6	3.6	3.5	3.4	2.9	3.1	2.3	1.9	1.7
Oneida.....	13	18.8	18.8	19.1	13.8	11.1	10.5	12	8.7	9	9.1	9.2	9.4
Onondaga.....	14	11.9	12.7	9.1	6.8	6.3	5.3	5.7	5.1	5.1	4.2	4.3	4
Ontario.....	17	11.3	10	10.1	10.7	11.2	10.9	9.2	8.6	8.2	7.3	6.9	6.6
Orange.....	21	11.3	10.6	9.9	6.5	6.2	6.2	5.9	6.6	6.4	5.7	5.6	5.3
Orleans.....	11	10.3	9.6	9.9	8.4	8.3	7.8	7.1	5.2	5.1	4	3.3	2.8
Oswego.....	10.5	10.6	9.6	11.9	10.3	8.5	6.4	5.7	5.6	5.6	4.8	4.4	4.6
Otsego.....	14	13.7	13	12.9	9.4	9.4	9.1	9.3	9.1	8.9	8	7.6	7
Putnam.....	19	17.2	15	14.8	11	9.9	9.5	9.2	9.6	8.3	7.8	8.3	10
Queens.....	24	2.4	5.7	5	9.2	7.6	7.6	5.3	6	5.7	4.7	3.2	3
Rensselaer.....	23	10.2	9.5	9.6	6.5	6	5.9	5.6	5.4	5.4	5.1	5	4.8
Richmond.....	9.5	6.2	8.7	14.6	18.5	14.7	12.3	11.5	10.9	9.2	6.8	4.4	4.4
Rockland.....	18	5.8	5	5.2	4.8	4.1	3.5	2.7	2.9	2.5	2.4	3.5	2.6
St. Lawrence.....	11	10.6	10	9.8	8.7	11.3	11.4	8.1	7.8	7.8	6.4	5.9	5.4
Saratoga.....	21	7.6	6.9	6.3	4.5	4.1	4.2	3.5	3.2	2.8	2.4	2.6	2.5
Schenectady.....	10	8.8	9.8	8.9	9.9	7.7	6.4	7.4	5.5	5	5.2	4.7	4.4
Schoharie.....	12	12.8	12.5	11.6	9.4	11.7	11.9	11.2	7.6	8	6.5	5.8	5.4
Schoharie.....	10	10.4	10	9.3	9.1	8.4	8.1	7.6	7.5	6.8	6.2	5.7	4.2
Schoharie.....	13	12.7	11.5	10.8	10.9	10.7	7.8	7.1	6.1	6.1	5.3	4.7	4.1
St. Lawrence.....	11	7.9	7.5	7.4	6.5	6.1	6.5	6.2	5.6	5.6	5	4.2	4
Suffolk.....	17	8.3	7.5	6.9	6.4	5.8	6.7	6.3	6.3	5.8	4.8	4.2	4.2
Sullivan.....	6	5.3	4.7	4.3	3.2	2.9	2.9	2.7	2.5	4	1.9	1.6	1.4
Tioga.....	14	10.8	10	9.7	11.5	11.6	8.5	8	8.3	7.8	7	6.4	15
Tompkins.....	19	11.4	11	11.6	8.6	8.1	8	7.4	7.2	6.6	5.8	5	4.4
Ulster.....	19.5	10.4	9.7	8.5	3.8	3.6	3.4	3.1	2.8	2.9	2.8	2.4	2.3
Warren.....	18.5	17.4	20	19.1	10.5	14.9	12.7	13.6	13.7	10.8	9.3	5.3	4.9
Washington.....	21	14.3	13	12.6	9.8	9	8.5	8.1	8	7.5	6.8	6.3	5.8
Wayne.....	11	9.5	9	8.5	9.3	8.9	7	6.7	6.5	6.1	4.4	3.8	3.6
Westchester.....	15	10.6	9.6	8.7	7.7	7.2	7.3	6	5.8	5.1	4.1	3.4	3.3
Wyoming.....	13	11.5	12	12	9.1	8.1	9.4	8.9	9	8.6	6.9	5.1	5.3
Yates.....	11	7.8	7.9	7.6	6.4	6.3	8.6	7.1	8.2	6.9	5.4	4.8	4.5
State.....	22	14.6	13	11.6	11.9	11.2	10.3	9.7	10	8.1	6.7	5.6	5.6

*The following table shows the increase and decrease of assessments for the year 1908, in the several Counties of the State.*

COUNTIES.	Assessed value of real estate, 1908.	Increase, real.	Decrease, real.	Assessed value of personal property, 1908.	Increase, personal.	Decrease, personal.
Albany.....	\$109,367,858	\$4,672,464		\$6,293,365	\$21,650	
Allegany.....	16,581,345	473,820		1,016,025		\$126,220
Broome.....	36,950,048	632,947		1,843,285		114,250
Cattaraugus.....	25,726,768	412,765		1,212,159		130,626
Cayuga.....	35,462,642	593,815		1,764,276		163,471
Chautauqua.....	45,477,371	1,669,438		1,782,982		385,618
Chemung.....	26,541,769	160,914		1,444,711		28,114
Chenango.....	15,556,309	176,580		901,280		80,530
Clinton.....	9,302,761	2,461,088		401,649	34,874	
Columbia.....	23,625,856	301,875		1,488,815		327,685
Cortland.....	14,326,311	267,599		494,505		57,945
Delaware.....	14,611,984	250,956		915,904		96,363
Dutchess.....	44,576,801	1,396,299		4,002,274		19,712
Erie.....	344,999,635	10,279,240		8,146,472		53,310
Essex.....	11,673,311	179,997		536,910		9,253
Franklin.....	11,875,666	219,185		548,910		86,200
Fulton.....	14,119,226	243,178		705,298		26,304
Genesee.....	23,108,139	867,124		1,460,948		146,651
Greene.....	12,454,735	140,967		616,440		53,041
Hamilton.....	3,970,593	42,337		19,872		7,193
Herkimer.....	26,358,463	726,847		1,215,795		257,725
Jefferson.....	42,741,760	618,964		2,391,790		247,090
Kings.....	1,334,864,835	153,642,925		83,448,072		9,418,475
Lewis.....	9,872,954	114,908		643,623		73,248
Livingston.....	25,318,796	149,485		2,013,616		93,160
Madison.....	19,088,502	329,637		1,101,000		57,390
Monroe.....	184,251,076	7,774,149		8,087,125		316,045
Montgomery.....	25,783,728	5,517,761		1,009,046		146,100
Nassau.....	41,965,913	2,107,998		3,462,682		144,205
New York.....	5,025,765,149	237,086,468		339,590,312		107,390,987
Niagara.....	54,836,644	2,187,307		1,094,644		165,335
Oneida.....	65,645,124	3,983,479		6,723,788	513,440	
Onondaga.....	131,776,150	3,696,938		6,030,792		66,225
Ontario.....	31,601,016	713,239		2,352,732		111,387
Orange.....	42,814,778	1,531,177		2,554,960	33,700	
Orleans.....	17,397,695	669,288		601,026		122,718
Oswego.....	26,974,091		\$1,459,344	1,266,893		83,029
Otsego.....	20,506,015	230,407		1,704,326		80,139
Putnam.....	10,965,278	367,267		1,000,525	96,380	
Queens.....	296,458,098	78,790,205		9,908,830		1,282,432
Rensselaer.....	77,117,355	1,682,983		4,089,021		22,743
Richmond.....	65,326,825	12,395,589		3,067,397		994,308
Rockland.....	24,877,787	1,069,340		902,319	248,519	
Saint Lawrence.....	41,137,308	628,573		2,805,690		200,753
Saratoga.....	26,532,800	790,157		720,800	67,000	
Schenectady.....	50,614,406	3,070,661		2,530,866		87,496
Schoharie.....	10,803,601	6,027		671,210		89,909
Schuyler.....	6,590,710	10,715		409,795		27,950
Seneca.....	15,341,923	212,945		760,169		92,035
Steuben.....	39,457,729	4,808,085		1,743,555		86,535
Suffolk.....	66,184,286	1,876,435		2,967,900		264,725
Sullivan.....	6,548,252	123,862		112,550		13,825
Tioga.....	13,118,484	216,564		899,456		80,030
Tompkins.....	17,579,490	239,958		925,500		147,385
Ulster.....	27,367,816	680,611		992,715		82,425
Warren.....	9,904,178	807,636		564,415		376,080
Washington.....	19,581,484		237,835	1,321,990		135,585
Wayne.....	24,999,058	717,078		1,002,930		114,698
Westchester.....	272,997,565	15,170,599		10,869,951		330,461
Wyoming.....	15,435,579	328,672		946,643		175,740
Yates.....	10,507,127	204,298		538,525		54,505
Total.....	\$9,117,352,833	\$565,751,825	\$1,697,179	\$550,081,114	\$1,015,563	\$125,245,764
		\$565,751,825				\$125,345,764
		1,697,179				1,015,543
	Increase, real estate.....	\$564,054,640		Decrease, personal.....		\$124,330,201

Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 to 1908, inclusive, as returned by the Clerks of the Boards of Supervisors.

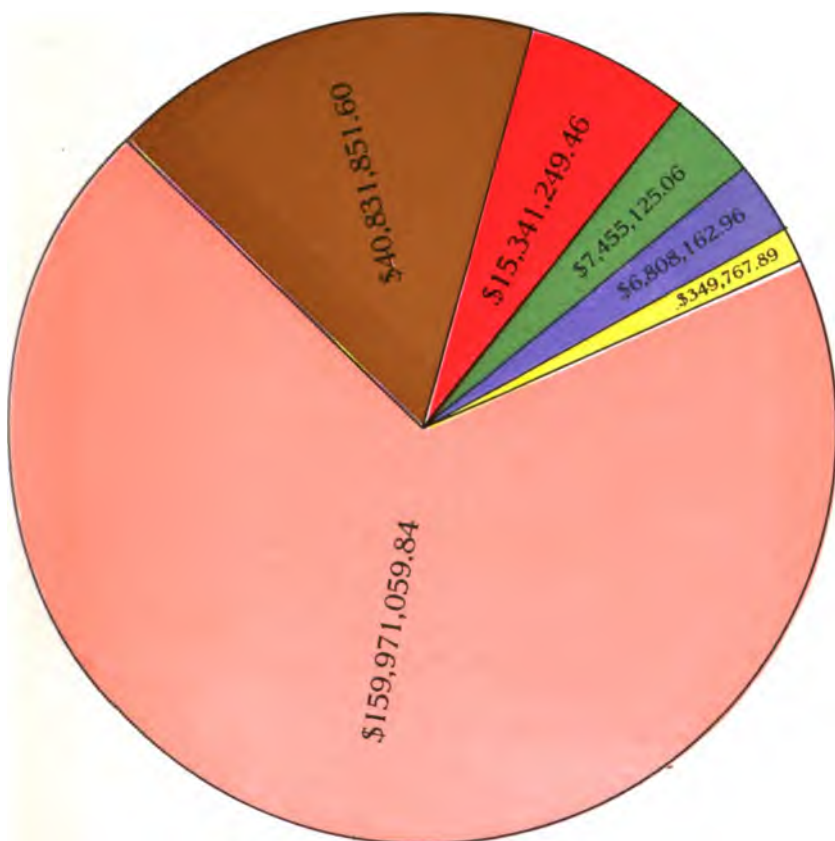
YEAR.	Real.	Personal taxed locally for local purposes.	Personal not taxed locally for State purposes.	Taxation.
1840.	\$517,723,170	\$121,447,830		\$3,088,408 22
1841.	531,987,886	123,311,644		3,173,355 97
1842.	504,254,029	116,595,233		4,246,487 78
1843.	476,999,430	118,602,064		3,965,180 14
1844.	480,027,609	119,612,343		4,243,101 81
1845.	486,490,121	115,988,895		4,170,527 95
1846.	496,483,411	119,880,236		4,647,461 88
1847.	509,496,855	121,162,201		4,843,575 60
1848.	426,624,853	125,663,318		5,295,458 23
1849.	536,162,901	129,926,625		5,548,981 28
1850.	571,690,807	153,183,486		6,312,787 33
1851.	888,237,812	196,538,263		6,759,438 26
1852.	946,467,907	221,802,950		7,007,688 08
1853.	1,015,762,791	249,720,727		9,326,763 97
1854.	1,091,514,033	272,638,110		9,638,279 63
1855.	1,107,272,715	294,012,564		11,078,015 69
1856.	1,112,133,136	316,506,930		12,743,179 73
1857.	1,111,551,629	319,897,155		15,166,309 00
1858.	1,095,403,134	307,049,165		15,426,593 20
1859.	1,098,666,251	315,108,117		16,353,301 38
1860.	1,119,933,484	320,617,352		18,956,024 50
1861.	1,121,134,480	313,802,682		20,402,276 51
1862.	1,113,779,352	314,111,034		19,456,288 40
1863.	1,161,750,000	339,249,877		23,046,800 66
1864.	1,158,327,371	392,552,314		39,873,942 56
1865.	1,196,403,416	334,826,220		46,961,440 62
1866.	1,237,703,092	436,404,633		40,568,244 69
1867.	1,327,403,886	438,685,254		46,518,921 62
1868.	1,418,132,655	441,987,915		44,298,435 90
1869.	1,532,720,907	434,280,278		46,161,531 50
1870.	1,599,930,166	452,607,732		50,328,684 21
1871.	1,644,379,410	447,248,035		45,674,486 92
1872.	1,692,523,071	437,102,215		63,511,936 27
1873.	1,750,698,918	418,808,955		51,444,536 27
1874.	1,960,325,703	407,427,399		57,813,381 92
1875.	2,108,325,872	357,941,401		56,926,470 69
1876.	2,376,252,178	379,488,140		52,148,368 37
1877.	2,373,408,540	364,960,110		50,237,144 68
1878.	2,333,668,813	352,469,320		48,047,244 97
1879.	2,315,400,526	322,468,712		47,148,475 04
1880.	2,340,335,690	340,921,916		49,117,782 18
1881.	2,432,661,378	351,021,189		49,286,772 55
1882.	2,567,218,240	315,039,085		47,573,820 07
1883.	2,669,173,011	345,418,361		50,936,788 95
1884.	2,762,348,218	332,383,239		52,372,707 00
1885.	2,899,809,062	324,783,281		57,262,650 02
1886.	3,025,229,788	335,898,380		58,110,078 99
1887.	3,122,588,084	346,611,861		57,331,191 58
1888.	3,213,171,201	354,258,556		60,639,808 72
1889.	3,298,323,931	385,329,131		69,553,026 06
1890.	3,397,231,679	382,159,067		60,493,038 17
1891.	3,526,645,815	405,095,684		60,234,234,65
1892.	3,626,645,093	491,675,158	\$80,261,302	63,688,423 37
1893.	3,761,679,384	540,708,935	102,506,261	66,771,817 50
1894.	3,841,582,748	562,193,379	111,693,960	67,166,683 60
1895.	3,908,853,377	541,621,122	81,761,596	72,557,905 54
1896.	4,041,826,586	544,311,557	79,152,449	71,553,458 96
1897.	4,349,801,526	649,364,694	100,555,201	80,865,704 58
1898.	4,413,848,406	758,581,839	96,033,511	82,753,729 39
1899.	4,811,593,059	742,959,229	93,249,536	102,940,006 33
1900.	5,093,025,771	672,715,703	78,819,796	100,099,372 77
1901.	5,169,308,070	701,565,906	116,473,594	105,656,212 21
1902.	5,297,763,882	672,149,054	115,412,815	104,107,361 08
1903.	6,749,509,958	819,203,165	122,236,996	94,989,856 45
1904.	7,051,455,025	758,893,605	72,182,990	103,676,463 65
1905.	7,312,621,452	816,399,935	113,930,665	106,441,726 08
1906.	7,933,057,917	697,006,582	64,685,105	111,340,919 44
1907.	8,553,298,187	674,411,315	54,143,257	122,825,892 01
1908.	9,117,352,838	550,081,115	1,315,272	140,026,102 78

*Statement by Counties, showing all taxes levied for State, Judiciary, County, City, Village and School purposes for the year 1908.*







COUNTIES.	Value real property.	Value personal property.	Judicial stenographers' tax.	County tax.	Town tax.	City tax.	Village tax.	Local school tax.	Total tax
Albany.....	\$109,367,858	\$6,293,365	\$6,813 18	\$559,214 20	\$64,461 80	\$4,133,638 54	\$41,570 28	\$485,140 90	\$5,290,848 09
Allegany.....	10,581,345	1,016,025	1,153 31	87,162 84	151,488 21	544,383 48	104,426 46	137,057 96	481,290 72
Broomes.....	36,950,049	1,843,285	2,598 92	186,348 23	70,387 66	206,582 33	44,300 46	310,533 10	1,108,051 85
Cattaraugus.....	25,726,763	1,212,159	1,789 98	80,000 00	100,143 80	656,587 89	93,724 48	243,256 17	1,785,496 46
Cayuga.....	35,462,642	1,764,276	3,085 26	122,686 54	80,312 81	656,887 89	22,552 12	211,404 24	1,170,063 55
Chemung.....	45,777,371	1,782,982	3,085 26	122,686 54	159,761 76	656,887 89	22,552 12	378,752 46	1,372,296 58
Chenango.....	26,541,769	1,444,711	1,881 32	109,833 89	60,514 45	414,028 30	26,274 81	171,486 90	1,794,029 67
Columbia.....	15,559,309	901,280	1,111 18	73,330 11	62,192 40	86,894 22	107,726 85	112,717 74	357,128 28
Clinton.....	9,302,761	401,649	342 18	74,000 00	134,321 00	86,894 22	23,445 10	106,837 48	425,839 98
Columbia.....	23,025,857	1,408,816	1,542 37	180,362 49	64,295 98	178,293 91	25,460 14	123,999 98	603,964 87
Cortland.....	14,226,311	494,505	992 13	60,204 74	62,428 55	194,023 19	21,677 47	67,009 35	406,335 40
Delaware.....	14,611,984	915,974	1,043 88	64,546 26	180,309 53	498,609 12	61,139 47	153,125 64	480,164 78
Dutchess.....	344,576,801	8,146,472	23,004 97	294,252 31	249,346 24	20,396,992 15	396,057 27	1,898,844 54	24,016,224 43
Essex.....	344,969,035	4,002,274	80,256 77	1,051,979 26	146,648 06	498,609 12	107,068 45	231,138 56	1,259,526 64
Franklin.....	11,673,311	536,910	571 51	80,256 77	104,713 54	306,762 60	19,723 54	133,735 87	483,965 88
Fulton.....	14,119,227	548,910	583 40	63,572 56	26,219 85	806,762 60	93,124 58	86,455 31	381,556 31
Greene.....	12,454,735	1,400,948	1,001 25	110,447 32	61,540 85	806,762 60	19,723 54	133,735 87	381,556 31
Hamilton.....	23,108,139	705,288	1,001 25	110,447 32	61,540 85	806,762 60	19,723 54	133,735 87	381,556 31
Herkimer.....	26,258,463	1,215,785	1,857 87	152,092 35	77,510 51	81,074 04	231,062 82	183,050 83	750,871 06
Jefferson.....	42,741,760	2,391,780	3,807 26	111,099 10	165,616 04	781,838 51	134,047 31	268,295 78	1,464,504 00
Lewis.....	9,872,954	643,623	844 75	32,000 00	69,843 60	781,838 51	33,519 90	59,803 16	1,196,011 50
Livingston.....	25,314,796	2,013,616	1,660 20	92,000 00	107,637 74	110,875 00	76,251 70	124,286 34	402,762 11
Madison.....	19,088,572	1,101,000	1,352 41	80,236 13	128,022 73	110,875 00	49,237 58	125,671 86	495,468 52
Montgomery.....	184,251,076	8,087,125	11,456 29	625,616 60	274,779 12	3,045,133 14	170,237 96	1,056,865 10	5,204,078 21
Nassau.....	25,783,728	1,009,046	1,252 39	88,150 04	119,301 43	3,525,924 55	110,112 70	158,363 01	1,003,164 42
New York (Greater).....	41,965,913	3,462,682	8,092 30	435,547 25	137,785 22	111,017,658 26	184,668 87	415,374 95	1,181,498 68
Niagara.....	6,722,415,789	435,774,611	122,534 95	5,400,903 07	90,287 80	1,017,658 26	23,948 68	25,819,453 90	142,537,549 91
Oneida.....	54,839,644	1,094,644	3,619 75	244,338 07	162,658 90	1,017,658 26	23,948 68	301,693 16	1,751,315 38
Onondaga.....	65,645,125	6,723,788	5,473 47	625,056 13	101,429 82	1,335,525 39	87,823 92	420,712 95	2,537,250 77
Oswego.....	131,776,150	6,050,702	9,672 03	559,976 79	101,429 82	2,267,243 98	199,420 06	721,038 09	3,658,907 87
Ontario.....	81,601,016	2,352,732	2,006 08	140,667 08	138,181 30	75,108 46	162,533 33	144,951 67	686,499 21
Orange.....	42,814,778	2,554,900	9,078 03	238,397 79	91,540 86	592,037 53	119,688 10	401,453 81	1,457,145 62
Orleans.....	20,000,000	1,200,000	2,401 85	131,466 48	72,589 95	774,498 91	113,675 92	103,207 76	1,806,365 42
Oswego.....	20,000,000	1,200,000	2,401 85	131,466 48	72,589 95	774,498 91	113,675 92	103,207 76	1,806,365 42

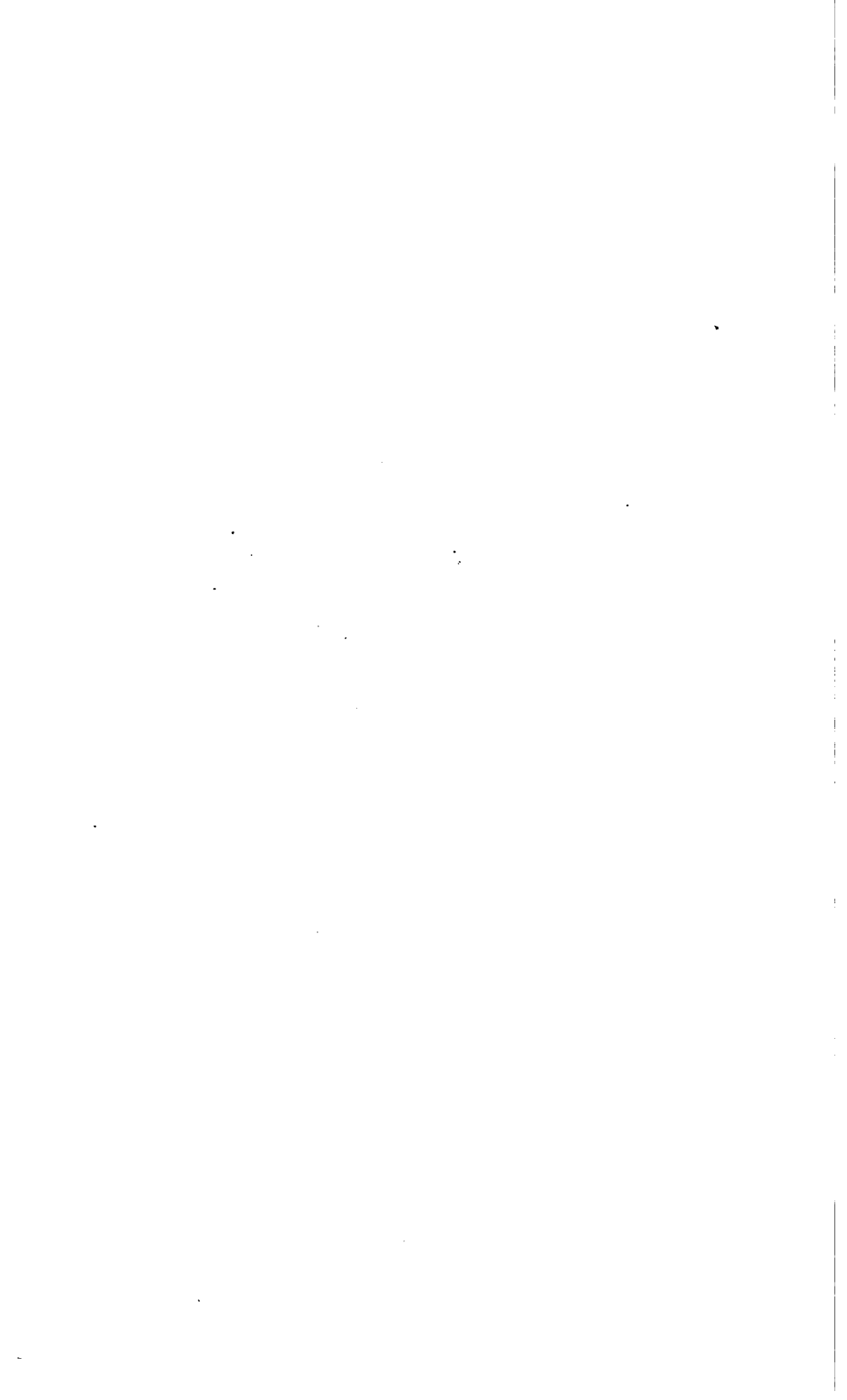


## DISTRIBUTION OF TOTAL TAXES FOR 1908



Total \$230,757,216.81 Paid in Taxes in 1908 on All Assessed Property in State for Purposes Named.

-  City Tax
-  School Tax
-  County Tax
-  Village Tax
-  Town Tax
-  Judicial Tax



Chicago.....	20,506,015	1,704,326	1,497,93	68,502,07	84,656,00	47,722,37	59,428,56	102,677,71	424,464,04
Indianapolis.....	10,965,278	1,000,525	2,353,70	48,073,90	35,805,40	1,300,075,40	44,574,02	48,456,14	180,293,16
Indianapolis.....	77,117,355	4,086,021	4,894,00	286,552,79	145,050,18	1,300,075,40	31,012,42	432,644,07	2,300,818,86
Indianapolis.....	24,877,757	902,319	5,049,50	120,702,08	73,928,24	1,300,075,40	150,864,74	171,155,44	521,780,00
Indianapolis.....	41,137,308	2,805,680	2,053,34	78,437,93	187,767,29	1,300,075,40	97,372,66	242,433,87	748,597,82
Indianapolis.....	26,532,800	720,890	1,253,00	148,993,21	166,090,79	1,300,075,40	314,942,26	189,811,94	821,091,20
Indianapolis.....	50,614,406	2,531,867	2,581,10	237,286,34	48,894,22	1,067,266,90	34,302,14	414,271,94	1,824,402,64
Indianapolis.....	10,863,001	671,210	713,39	49,127,66	78,260,07	1,067,266,90	31,643,46	68,471,69	226,215,27
Indianapolis.....	6,590,710	409,795	476,52	24,523,48	32,039,87	1,067,266,90	23,925,37	36,596,90	117,542,14
Indianapolis.....	15,241,923	1,743,555	990,26	44,387,93	54,162,20	1,067,266,90	68,561,94	68,727,12	236,839,57
Indianapolis.....	39,457,729	2,967,900	12,574,84	147,184,22	178,029,82	1,067,266,90	149,709,42	297,925,02	1,041,679,51
Indianapolis.....	6,548,252	119,550	492,23	73,802,34	87,863,18	1,067,266,90	68,001,24	76,851,62	264,920,61
Indianapolis.....	13,118,484	889,456	942,27	45,200,00	78,857,01	1,067,266,90	68,225,84	76,809,46	304,034,88
Indianapolis.....	17,579,480	995,500	1,259,24	44,336,10	51,742,33	1,067,266,90	9,243,16	103,963,06	417,289,10
Indianapolis.....	27,367,816	682,715	1,689,16	203,863,52	211,002,35	1,067,266,90	48,174,86	219,972,72	1,248,602,48
Indianapolis.....	9,904,178	564,415	1,476,42	115,363,95	83,617,79	1,067,266,90	3,304,18	102,825,22	434,933,06
Indianapolis.....	19,581,484	1,321,940	1,009,97	120,000,00	91,914,65	1,067,266,90	183,828,61	146,488,60	542,241,88
Indianapolis.....	24,991,058	1,022,980	1,573,92	64,675,93	99,938,55	1,067,266,90	156,491,84	156,347,49	448,997,53
Indianapolis.....	272,987,565	•10,849,851	55,732,51	754,581,22	546,479,50	6,075,666,61	2,470,767,43	1,542,087,18	11,454,374,45
Indianapolis.....	15,435,579	946,643	1,089,79	36,200,00	73,675,32	6,075,666,61	79,071,58	98,593,24	389,699,93
Indianapolis.....	10,507,127	538,525	675,18	22,986,93	35,992,18	6,075,666,61	42,624,32	51,797,43	154,046,04
Total.....	\$9,117,352,837	\$550,081,116	\$349,707,89	\$15,241,249,46	\$6,808,162,96	\$159,971,089,84	\$7,455,125,06	\$40,831,851,00	(230,757,216,81

*Table showing the Tax Rates in all the cities of the  
year 1909.*

CITIES.	Total.	City.	Coun- and S
Albany.....	.0198	.0152	.0044
Amsterdam.....	.024548	.02074	.0038
Auburn.....	.02573	.01676	.0012
Binghamton.....	.0265	.02	.0061
Buffalo.....	.022163	.01898	.0031
Cohoes.....	.022	.017	.005
Corning.....	.024055	.0093	.0039
Cortland.....	.021420	.0181	.0033
Dunkirk.....	.0264	.012692	.0037
Elmira.....	.02508	.01293	.0061
Fulton { East Side.....	.029232	.029232	"
West Side.....	.028972	.028972	"
Geneva.....	.02123	.01445	"
Glens Falls.....	.0382	.01445	.0137
Gloversville.....	.0272	.012	.0064
Hornell.....	.027185	.013103	.0047
Hudson.....	.028299	.020624	.0076
Ithaca.....	.0284	.0182	.0032
Jamestown.....	.0273382	.01426	.0033
Johnstown.....	.0314	.0116	.008
Kingston.....	.027505	.01404	.0059
Little Falls.....	.0261	.00691	.0084
Lockport.....	.02873	.02405	.0046
Middletown.....	.03275	.0151	.0054
Mount Vernon.....	.0212	.0137	"
Newburg.....	.0314	.0164	.005
New Rochelle.....	.02575	.02575	"
New York (Greater):			
Bronx Borough.....	.01678	.016156	.0061
Brooklyn.....	.017378	.016156	.0012
Manhattan.....	.01678	.016156	.0061
Queens.....	.017253	.016156	.0016
Richmond.....	.017752	.016156	.0013
Niagara Falls.....	.02403	.01925	.0047
North Tonawanda.....	.0278	.0146	.0040
Ogdensburg.....	.03165	.0171	.0066
Olean.....	.025979	.01077	.0040
Oneida.....	.04044	.02679	.0061
Oneonta.....	.02996	.01256	.0072
Oswego.....	.028	.015	.013
Plattsburg.....	.0303	.0273	.003
Poughkeepsie.....	.02325	.01715	.0061
Port Jervis.....	.0497	.021	.0126
Rensselaer.....	.02267	.01123	.0042
Rochester.....	.02355	.019687	.0038
Rome.....	.03223	.011797	.0126
Schenectady.....	.021298	.013267	.0036
Syracuse.....	.022928	.018374	.0042
Tonawanda.....	.03009	.01684	.0028
Troy.....	.022468	.018053	.0044
Utica.....	.023301	.018296	.0056
Watertown.....	.023345	.020109	.0031
Watervliet.....	.0285	.0231	.0054
Yonkers.....	.02427	.02427	"

\* Included in city tax rate.

† Streets included.

*Showing amount of money received directly and indirectly  
for State purposes.*

YEAR.	Direct State tax levied for State purposes.	Receipts from indirect sources for State purposes.
	\$12,647,218 71	
	10,243,317 01	
	10,463,179 33	
	14,285,976 55	
	11,613,943 51	
	19,850,882 30	
	14,800,903 38	
	15,727,482 08	
	14,206,680 61	
	8,529,174 32	
	8,726,511 01	
	7,941,297 94	
	7,690,416 34	
	9,232,543 33	
	6,032,826 31	
	6,820,023 29	
	9,334,886 31	
	7,762,572 78	
	9,160,405 11	
	9,512,812 91	
	9,075,046 81	
	9,089,303 85	
	12,557,352 74	
	8,619,748 17	\$3,237,575 31
	5,196,666 40	5,593,968 69
	7,784,848 16	4,797,209 73
	10,418,192 08	5,887,706 55
	9,600,231 79	4,817,250 80
	13,906,346 22	5,411,654 50
	11,751,837 71	9,262,884 89
	12,033,651 80	9,204,395 44
	10,189,110 93	9,749,688 52
	12,640,228 09	10,463,265 71
	10,704,153 39	13,226,849 80
	6,824,306 01	15,611,498 62
	748,072 05	16,051,353 90
	761,085 02	22,341,802 97
	968,041 89	23,473,046 23
	1,191,677 51	23,869,423 44
		32,077,393 48
		34,474,999 76
		33,253,796 17
		30,828,532 08

*Table showing number of mortgage statements filed, mortgages recorded, and gross tax collected for the year July 1, 1908, to June 30, 1909.*

COUNTIES.	Number mortgage statements filed July 1, 1908, to June 30, 1909.	Number mortgages recorded July 1, 1908, to June 30, 1909.	Gross taxes collected July 1, 1908, to June 30, 1909.
Albany	36	1,715	\$24,285 36
Alexandria	19	792	4,993 26
Broome	65	1,334	9,901 32
Cattaraugus	81	1,157	9,282 76
Cayuga	67	920	6,530 28
Chautauque	149	2,279	14,644 43
Chemung	5	761	5,126 49
Chenango	25	483	2,778 33
Clinton	1	526	4,362 55
Columbia	70	375	10,166 19
Cortland	38	405	2,766 00
Delaware	120	634	10,285 06
Dutchess	31	707	9,585 47
Erie	241	6,773	95,448 25
Essex	1	335	4,912 36
Franklin	20	665	4,287 59
Fulton	18	543	3,082 58
Genesee	49	722	7,273 05
Greene	27	425	11,007 04
Hamilton	2	55	1,664 05
Herkimer	26	720	8,140 69
Jefferson	53	964	17,405 93
Kings	4,191	25,944	612,544 10
Lewis	52	282	4,180 08
Livingston	9	491	4,767 84
Madison	205	509	3,494 79
Monroe	72	5,441	69,004 25
Montgomery	72	649	6,022 17
Nassau	25	3,134	62,779 50
New York	2,508	16,615	2,140,955 56
Niagara	57	1,476	19,233 00
Oneida	23	2,022	17,019 26
Onondaga	82	3,352	61,108 64
Ontario	46	784	9,788 21
Orange	17	1,185	13,587 78
Orleans	47	600	6,310 31
Oswego	168	1,194	9,262 26
Otsego	55	557	4,000 50
Putnam	5	122	1,468 00
Queens	635	9,831	160,098 79
Rensselaer	6	1,070	17,120 11
Richmond	56	1,524	24,052 00
Rockland	3	762	9,219 14
Saint Lawrence	79	1,094	7,452 27
Saratoga	23	685	9,413 37
Schenectady	50	1,604	14,380 14
Schoharie	37	234	1,742 00
Schuyler	36	252	1,313 00
Seneca	13	296	3,802 27
Steuben	60	1,488	9,083 58
Suffolk	18	2,248	24,972 50
Sullivan	.....	773	5,269 88
Tioga	33	334	1,878 86
Tompkins	31	550	5,310 16
Ulster	6	962	7,272 98
Warren	8	454	3,360 19
Washington	50	479	7,649 03
Wayne	43	740	6,566 25
Westchester	138	5,029	114,214 58
Wyoming	24	549	4,814 96
Yates	24	323	2,308 34
Total	10,129	119,828	\$3,755,649 99

SUMMARY MORTGAGE TAX STATISTICS FOR YEAR, JULY 1, 1908, TO JUNE 30, 1909.			
Number mortgage statements filed	.....	10,129	
Number mortgages recorded	.....	119,828	
Gross tax collected	.....	\$3,755,649 99	
Expenses of collection	.....	57,437 76	
Percentage of tax for cost of collection	.....	1.53 per cent	

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**T A B U L A T I O N**  
**OF THE**  
**VALUES OF REAL ESTATE EXEMPTIONS**

Under Chapter 438, Laws of 1904.

The following is a tabulation of the values of real estate exemptions, return State, in two classifications. To the left of the aggregate is indicated owners district property. The "Private Ownership" column on the left contains or municipalities. To the right of the aggregate is the value of exempt property of the United States, State, counties, cities, towns and villages,

ALBANY  
REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Albany City.....	\$400,000	\$32,441,200	\$694,150	\$7,018,300			\$9,008,415	\$49,500
Berne.....						\$6,150	28,400	2
Bethlehem.....						36,100	99,425	16
Coeysmans.....						68,500	132,250	20
Cohoes City.....		1,512,000		291,525			576,331	2,30
Colonie.....		2,000				24,600	5,075,700	5,10
Green Island.....						52,000	103,700	15
Guilderland.....		100				23,600	83,850	10
Knox.....						4,900	24,730	2
New Scotland.....						9,850	46,000	2
Rensselaerville.....						4,700	30,350	2
Watervliet City.....	1,749,374	601,300		191,900			489,030	3,00
Westerlo.....						4,700	20,290	2
Total.....	\$2,149,374	\$34,556,600	\$694,150	\$7,501,725		\$235,100	\$15,718,511	\$49,500

ALLEGANY  
REAL ESTATE

Alfred.....		\$15,500				\$21,550	\$114,325	\$15
Allen.....					\$300	3,000	9,900	11
Alma.....						11,400	1,884	11
Almond.....						4,000	18,010	22
Amity.....			\$40,000			17,150	33,150	9
Andover.....						52,000	101,580	150
Angelen.....			45,000			4,150	140,210	190
Belfast.....					2,500	6,750	44,700	51
Birdsall.....						2,950	6,840	9
Boltvar.....		50				18,050	129,190	161
Burns.....					1,500	13,000	18,425	30
Caneadea.....						3,850	46,750	50
Centerville.....						2,300	4,770	4
Clarksville.....						2,200	2,200	4
Cuba.....						13,400	70,750	24
Friendship.....						21,100	66,600	57
Genesee.....						5,100	6,975	12
Granger.....						3,500	13,235	16
Grove.....						3,000	5,050	5
Hume.....		15				17,800	37,280	55
Independence.....						11,150	7,605	13
New Hudson.....						7,750	14,175	21
Rushford.....						16,900	22,675	30
Selo.....						11,950	108,565	130
Ward.....						3,200	600	4
Wellsville.....						36,100	165,077	271
West Almond.....					400	2,800	9,818	13
Willing.....						2,715	12,835	15
Wirt.....						9,000	33,960	41
Total.....		\$15,565	\$85,000		\$4,700	\$327,815	\$1,246,334	\$1,671



der chapter 438 of the laws of 1904, in the various cities and towns of the the column headed "Village and School Districts" is included all school mpt property other than that owned by the Federal government, the State sified as to use. The "Miscellaneous" column on the right contains all sified under the various headings to the right of the aggregate column.

## UNTY.

## EMPTIONS.

Public schools, colleges, universities, convents.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protection of children and animals.	Pension moneys.	Miscel- laneous.
\$1,500	\$1,117,600	\$5,206,300	\$103,400	\$1,904,000	\$4,332,600	\$522,100		\$86,415	\$34,696,150
6,150		18,000	1,200					9,200	
16,100		46,500	50,000					2,972	
18,500		49,500	79,000					3,750	
18,000	38,500	459,500	2,000	40,550		9,000		26,831	1,685,525
18,600		78,000	4,891,800	103,000				2,900	2,000
18,000		95,800						7,900	17,600
18,600		52,600	10,500				\$15,000	5,750	100
4,900		21,800	1,800					1,150	
9,850		38,700	4,500					4,800	
4,700		16,300	10,500		500			3,060	
25,500	25,800	444,525						18,750	2,419,074
4,700		16,300	150					3,840	
3,100	\$1,181,900	\$6,541,800	\$5,154,850	\$2,047,500	\$4,333,100	\$531,100	\$15,000	\$177,261	\$38,819,849

## UNTY.

## EMPTIONS.

\$5,550	\$91,400	\$11,900	\$6,800					\$4,225	\$11,500
3,000		4,200	4,700					1,000	800
1,400		700				\$200		984	
4,000		4,500	4,300		\$1,000			8,210	
4,950		21,300	4,000		5,000			2,850	42,200
4,500		67,500	27,270					6,810	27,500
3,550	12,000	25,800	80,000		12,000		\$5,000	5,410	45,100
6,150		35,500	1,450					7,750	600
2,950		5,000	800					1,040	
5,050		61,500	60,000					7,690	3,050
2,100		16,300	1,050					1,075	2,400
3,850	32,000	9,325						5,425	
2,300		3,350	995					425	
1,200		1,900	100					200	
1,400		63,200	1,500					6,050	2,000
3,700		26,800	27,150	\$600	700			11,350	7,400
5,100		3,200	700					3,075	
4,500		7,200	4,000					2,035	
3,000		2,400						2,650	
7,800		23,600	1,265		600			11,815	18
1,150		3,900	575					3,130	
7,750		9,200	800					4,175	
1,900		18,300	1,900					2,475	
1,750		11,500	95,000					2,005	1,200
1,200		800							
1,000	2,200	107,400	12,600	2,000	5,300			35,577	13,100
800		3,500	4,500					1,818	400
7,715		9,000	1,700					2,135	
1,500		2,400	29,400					1,160	500
1,815	\$137,600	\$561,175	\$372,555	\$2,600	\$24,800	\$200	\$5,000	\$142,604	\$160,234

CAYUGA  
REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Auburn City.....	\$100,000	\$1,400,000	\$140,000	\$1,137,500			\$1,761,279	\$4,538,750
Aurelia.....						\$6,650	18,350	25,000
Brutus.....						39,300	103,725	143,025
Cato.....							7,250	7,250
Conquest.....		2,500				4,525	11,925	16,425
Fleming.....						4,500	11,800	16,300
Genoa.....						3,950	14,075	18,025
Ira.....						34,700	35,460	70,160
Ledyard.....						15,500	308,750	324,250
Locke.....		55				7,800	47,750	55,550
Mentz.....		1,500				8,600	52,390	62,490
Montesuma.....						3,300	8,975	12,275
Moravia.....						29,800	107,526	137,326
Niles.....						5,100	6,150	11,250
Owasco.....					\$1,000	3,800	17,560	21,360
Scipio.....						6,000	32,750	38,750
Sempronius.....						4,500	6,150	10,650
Sennett.....			40,000			3,900	30,400	34,300
Springport.....						93,075	278,725	371,800
Sterling.....	1,500	500				10,300	30,050	41,850
Summerhill.....		110				3,000	39,590	42,690
Throop.....						4,500	9,320	13,820
Venice.....		170				6,000	15,700	16,870
Victory.....		1,050				4,000	12,400	17,450
Total.....	\$101,500	\$1,405,885	\$180,000	\$1,137,500	\$1,000	\$302,800	\$2,963,050	\$6,099,425

CHAUTAUQUE  
REAL ESTATE

Arkwright.....	\$650					\$3,700	\$11,285	\$15,985
Busti.....						19,500	28,095	47,595
Carroll.....		\$1,623			\$250	4,025	13,205	17,230
Charlotte.....			\$372,000			9,900	11,140	21,040
Chautauque.....						46,200	123,250	169,450
Cherry Creek.....						8,750	196,720	205,470
Clymer.....					1,500	2,850	26,350	29,200
Dunkirk City.....	50,000			\$322,300			458,579	880,879
Dunkirk.....						1,050	7,575	8,625
Ellery.....		2,800	2,000			10,900	60,900	73,800
Ellicott.....						50,550	41,440	91,990
Ellington.....						5,900	24,850	30,750
French Creek.....						3,950	10,100	14,050
Gerry.....						2,125	14,025	16,150
Hanover.....						70,200	65,115	135,315
Harmony.....						17,250	58,150	75,400
Jamestown City.....	163,000	42,000		1,531,500			1,284,787	3,617,287
Kiantone.....						1,800	2,175	3,975
Mina.....						4,700	35,325	40,025
Poland.....						8,245	44,050	52,295
Pomfret.....		200,000				76,800	150,567	227,367
Portland.....						65,150	109,150	174,300
Ripley.....						18,950	39,050	58,000
Sheridan.....		5,600			200	10,900	27,500	38,400
Sherman.....						13,550	54,137	67,687
Stockton.....						10,050	66,725	76,775
Vulcanov.....						6,150	30,400	36,550
Westfield.....					1,500	151,000	191,815	342,815
Total.....	\$213,650	\$252,023	\$374,000	\$1,854,100	\$3,460	\$625,545	\$3,177,003	\$6,499,425

## DUNTY.

## EMPTIONS.

Public schools, colleges, universities, convents.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protec- tion of children and ani- mals.	Pension moneys.	Miscel- laneous.
\$7,900		\$11,300	\$310					\$3,844	
429,000	\$113,000	1,174,075	40,400	\$66,700	\$90,000	\$150,000		268,681	\$5,598,700
1,500		2,000						5,800	
6,900		12,450	5,200					2,600	
14,900		18,100	6,850					15,175	
		1,500						3,900	
1,900		7,850	2,500					8,800	100,000
2,300		4,700						10,250	
4,300		10,400	1,600	90,000				2,800	
8,000		9,200	1,500					6,185	500
5,900		20,500	1,200					4,795	
3,490		4,300						600	
6,000		12,900	1,650					10,264	
18,350		13,675	530					3,200	6,000
87,900	3,200	151,500	24,900	1,500		175		28,859	118,850
10,000		24,200	1,000					3,100	
16,300		17,150	3,750					7,050	26,000
40,100	\$116,200	\$1,495,800	\$91,390	\$158,200	\$90,000	\$150,175		\$385,903	\$5,850,050

## DUNTY.

## EMPTIONS.

1,250	\$250,000	\$5,500	\$7,200					\$4,620	\$8,000
6,350	400	14,000	2,425					1,470	
7,250		9,750	500						300
1,500		2,200	600					2,025	33,200
2,400		3,700	800					4,020	
7,950		15,700	7,000					1,330	
2,450		5,200						5,980	200
750	2,500	20,000							200
1,400		20,300	5,800					4,090	2,600
1,175		6,220	150					2,450	7,000
1,125	6,900	39,750	4,750				\$5,000	9,150	13,500
1,000		9,950	6,700					2,400	
1,850		19,450	2,700					1,368	
1,650		8,800	30,500						
1,325		3,750	90						
1,175		5,200	5,500					3,310	
500		2,800	1,600					2,260	
100		18,500	2,600				15,000	13,175	134,000
500		4,000	1,000					810	
700		9,350	2,500					7,480	48,000
500		1,075	500					600	500
500		2,250	1,300					1,550	
700		9,550	6,000					7,350	
500	20,000	183,500	15,000		\$10,000			51,722	375,650
450			2,000					3,375	
575	400	5,300	550						600
600		4,200	750					5,707	22,000
100		12,400	300		1,500			1,050	
500		33,600	1,200					3,225	5,000
850	40,000	15,125	3,050	\$52,000				9,440	4,000
000		1,000	50					1,850	900
700	9,000	43,500	4,100					15,125	50,000
100		3,500	20						22,060
500		10,600	3,400					20,725	2,000
475	\$329,200	\$550,300	\$120,635	\$52,000	\$11,500		\$20,000	\$187,667	\$729,710

## CHEMUNG

## REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Ashland.....						\$15,750	\$14,332	\$30,082
Baldwin.....						2,250	4,850	7,100
Big Flats.....						6,450	18,975	25,425
Catlin.....						4,850	5,300	10,150
Chemung.....						8,700	8,650	17,350
Elmira City.....	\$180,000	\$1,575,000	\$147,500	\$1,059,500			1,933,446	4,865,446
Elmira.....						7,000	6,325	13,325
Erin.....						1,850	7,175	9,025
Horseheads.....			44,000			101,150	134,550	279,700
Southport.....						10,700	27,900	38,600
Van Etten.....						7,580	83,435	91,015
Veteran.....						7,800	19,555	27,355
Total.....	\$180,000	\$1,575,000	\$191,500	\$1,059,500		\$174,980	\$2,263,423	\$5,445,300

## CHENANGO

## REAL ESTATE

Afton.....						\$38,750	\$84,250	\$123,000
Bainbridge.....							28,550	28,550
Columbus.....						3,900	11,300	15,200
Coventry.....						3,950	13,150	17,100
German.....						2,400	1,840	4,240
Greene.....						3,700	155,510	159,210
Guilford.....						10,350	33,177	43,527
Lincklnen.....						1,900	4,250	6,150
McDonough.....						1,750	11,350	13,100
New Berlin.....						20,700	200,375	221,075
North Norwich.....						5,500	22,635	28,135
Norwich.....			\$48,000			79,200	166,800	294,000
Otselle.....		\$330,000				5,270	12,045	17,315
Oxford.....						54,750	78,300	133,050
Pharsalia.....						3,850	13,600	17,450
Pitchee.....							2,020	2,020
Plymouth.....						3,270	15,500	18,770
Preston.....							4,825	4,825
Sherburne.....			28,500			25,050	54,975	83,475
Smithville.....						6,000	27,725	33,725
Smyrna.....					\$3,000	5,100	28,680	36,780
Total.....		\$330,000	\$76,500		\$3,000	\$275,480	\$1,930,797	\$1,715,280

## DUNTY.

## EMPTIONS.

Public schools, universities, colleges, convents.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protec- tion of children and animals.	Pension money.	Miscel- laneous.
\$39,000	\$428,100	\$809,100	\$36,000	\$81,000	\$35,000	\$34,000		\$138,079	\$2,418,500
6,650		14,000						4,350	
34,300		82,000	2,800					18,925	5,000
								7,250	
4,525		10,000	325					1,600	2,500
4,500		8,500	3,300						
3,950		7,900						6,175	
34,700		11,000	14,700					9,780	
15,000	247,000	54,000	3,000		2,000			2,750	
7,900		9,900	37,150					700	55
3,100	16,000	17,600	13,500					5,290	7,000
3,300		6,300	600					2,075	
25,000		63,400	11,500		5,000		\$3,000	24,626	3,000
5,100		6,000	150						
3,900		15,000	400					2,180	1,000
6,000	5,000	11,600	13,000			600		2,550	
4,500		2,400	2,250					1,500	
3,900		23,500	5,400	40,000				1,500	
24,375	45,000	105,175	118,675		3,600			4,275	68,700
10,300		25,300	1,300					3,450	2,000
3,000		5,000	25,000					6,590	110
4,500		5,600	1,220					2,500	
6,000		8,900			2,400			4,400	170
4,000		7,200	1,500					3,700	1,050
\$79,600	\$941,100	\$1,309,375	\$201,770	\$121,000	\$48,000	\$34,600	\$3,000	\$254,205	\$2,509,085

## DUNTY.

## EMPTIONS.

\$3,700		\$2,500	\$6,850					\$1,935	\$650
19,500		12,700	6,000					8,795	
4,025		3,985	3,300					5,920	
9,900		6,100	725					4,315	1,873
20,200		66,580	43,500	\$200,000				13,170	198,000
8,750		7,100	170,000					9,620	
5,550		15,200	1,500					9,650	1,500
48,079	\$110,500	207,950		80,000	\$24,000	\$5,800	\$8,000	22,329	324,300
1,050			2,575	5,000					
10,400		6,400	51,500		500			2,500	4,800
48,350		17,340	7,500					16,600	2,800
5,900		7,850	15,100					1,800	
3,950		3,000	5,500					1,600	
2,125		1,600	425	12,000					
29,700		38,700	17,200					9,265	40,500
17,250		16,900	32,400					9,350	
114,300	40,000	769,750	35,000	72,000	165,000	115,000		104,037	1,206,500
1,400		1,875	300						
4,700		9,750	16,100					9,475	
5,245		6,700	36,000					1,350	
134,300		18,620	57,150		3,500	10,000		11,237	42,500
25,650		29,600	62,500		10,000			10,050	40,000
18,950		30,200	1,700					7,150	
10,900		3,600	20,000					3,900	5,800
10,550		18,900	16,500		8,000			10,837	3,000
10,050		13,400	43,000		3,600			6,125	
6,150		5,200	16,750					8,450	
54,600		104,700	8,900		75,000			2,368	98,500
\$6,045	\$150,500	\$1,473,200	\$679,075	\$369,000	\$289,600	\$130,800	\$8,000	\$292,828	\$1,970,723

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Assess.
Albion.....					\$1,560	\$7,080	\$21,250	82
Ausable.....		\$50				1,800	29,200	3
Beckmantown.....	\$6,250		\$24,550			8,750	13,345	12
Black Brook.....						1,600	4,305	1
Champlain.....	7,500					50,200	73,940	11
Chazy.....						8,040	14,020	1
Clinton.....					500	2,900	4,430	1
Dannemora.....		2,077,250			3,000	16,375	15,205	2 11
Ellenburg.....					700	3,000	7,400	1
Moorea.....					1,200	23,400	24,920	4
Peru.....	900					5,300	9,800	3
Plattsburg City.....	135,000	125,000	90,000	\$332,300			279,450	94
Plattsburg.....	18,000	53,363				5,000	392,871	43
Saranac.....						4,500	33,625	3
Schuyler Falls.....		30,000				7,600	12,000	4
Total.....	\$167,650	\$2,285,663	\$184,550	\$332,300	\$6,960	\$145,145	\$925,751	\$4.04

Ancram.....						\$6,100	\$11,700	\$1
Austerlitz.....						3,660	12,090	12
Catskill.....					\$500	10,400	28,950	8
Chatham.....						15,000	83,900	9
Claverack.....						23,500	106,300	11
Clermont.....					1,000	7,080	8,800	14
Copake.....						5,900	77,400	8
Gallatin.....						1,900	4,600	4
Germantown.....						2,800	9,860	12
Ghent.....			\$30,000		1,200	32,400	66,750	18
Greenport.....						3,500	6,000	8
Hilldale.....						9,000	21,775	3
Hudson City.....		\$399,000	237,000	\$540,500			514,000	1,740
Kinderhook.....						100,300	173,750	27
Livingston.....					1,000	7,200	37,775	45
New Lebanon.....						4,650	17,700	23
Stockport.....						5,800	41,845	47
Stuyvesant.....						9,600	28,300	37
Taghkanic.....						2,100	6,225	8
Total.....		\$399,000	\$267,000	\$540,500	\$3,700	\$250,590	\$1,259,720	\$2.70

NTY.

PTIONS.

le it, and ties.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protec- tion of children and ani- mals.	Pension moneys.	Miscel- laneous.
1,550		\$7,500	\$550					\$6,282	\$10,200
1,250		2,050	450					1,350	
1,450		6,725	11,000					1,250	
1,850		2,650	1,900					750	
1,700		4,300	1,700					2,050	
3,000	\$173,000	1,193,075	14,000	\$332,500	\$15,000	\$35,000		194,871	2,330,000
7,000								6,325	
1,850		2,850	450					3,875	
7,350		55,900	41,800	44,000			\$10,000	27,050	53,800
1,700		14,200	1,700			1,500		10,400	
1,500		19,800	54,600					9,035	
1,800		9,800	1,200					7,555	
1,600	\$173,000	\$1,319,850	\$129,150	\$376,500	\$15,000	\$36,500	\$10,000	\$261,423	\$2,394,000

NTY.

PTIONS.

750	\$14,300	\$53,800					\$10,000	\$6,150	\$20,000
	19,500							9,050	
54	5,370	1,530						4,400	
950	5,300	1,650						5,700	
400	400	200						1,240	
700	68,800	6,250			\$30,000		30,000	20,400	
350	16,555	700						15,922	
900	1,800	1,300						1,150	
70	4,500	4,300						2,550	
	31,500	221,350						7,525	20,700
300	5,300	15,800						1,535	
250	76,300	13,100	\$3,000	10,000	\$5,000		5,000	55,400	69,000
050	3,225	2,875						5,845	200
050	53,800	6,100	330,000	3,000				15,400	29,700
950	5,500	8,100							
								2,020	
270	8,500	7,000							
	2,375	2,350	28,500					100	
990	41,800	1,655						11,450	16,250
000	6,800	15,000						5,925	
100	12,400	8,600						7,600	3,000
900	\$384,525	\$371,760	\$361,500	\$43,000	\$5,000	\$45,000	\$179,512	\$158,850	

CLINTON  
REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Albana.....					\$1,560	\$7,080	\$21,250	\$29,890
Ausable.....		\$50				1,800	29,200	30,000
Beekmantown.....	\$6,250		\$34,550			8,750	13,345	12,095
Black Brook.....						1,600	4,305	5,905
Champlain.....	7,500					50,200	73,940	139,640
Chazy.....						8,040	14,020	22,060
Clinton.....					500	2,900	4,430	7,830
Dannemora.....		2,077,250			3,000	15,375	15,305	214,030
Ellenburg.....					700	3,000	7,400	11,100
Moers.....					1,200	23,400	24,920	49,520
Peru.....	900					5,300	9,800	15,000
Plattsburg City.....	135,000	125,000	90,000	\$332,200			279,450	\$930,650
Plattsburg.....	18,000	53,363				5,000	392,871	468,234
Saranac.....						4,500	33,625	38,125
Schuyler Falls.....		30,000				7,600	12,000	49,600
Total.....	\$167,650	\$2,285,663	\$184,550	\$332,300	\$6,900	\$145,145	\$925,751	\$4,002,559

COLUMBIA  
REAL ESTATE

Ancram.....						\$6,100	\$11,700	\$17,800
Austerlitz.....						3,660	12,090	15,750
Canaan.....					\$300	10,400	28,950	39,650
Chatham.....						15,000	83,900	98,900
Claverack.....						23,500	108,300	131,800
Clermont.....					1,000	7,080	8,800	15,880
Copake.....						5,900	77,400	83,300
Gallatin.....						1,900	4,600	6,500
Germanstown.....						2,500	9,890	12,390
Ghent.....			\$30,000		1,200	32,400	66,750	99,350
Greenport.....						3,100	6,000	9,100
Hilldale.....						9,000	21,775	30,775
Hudson City.....		\$399,000	237,000	\$540,500			514,000	\$1,390,500
Kinderhook.....						100,300	173,750	274,050
Livingston.....					1,000	7,200	37,775	45,975
New Lebanon.....						4,650	17,700	22,350
Stockport.....						5,800	41,845	47,645
Stuyvesant.....						9,600	28,300	37,900
Taghkanic.....						2,100	6,225	8,325
Total.....		\$399,000	\$267,000	\$540,500	\$3,700	\$250,590	\$1,259,720	\$2,700,615



UNTY.  
PTIONS.

Public schools and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$7,080		\$18,450	\$540					\$2,280	\$1,500
1,500	\$2,000	19,200	850		\$300			7,050	50
8,750		6,870		\$100,800				6,475	
1,400		2,900						1,405	
10,200	625	55,700	945		8,725	\$2,750		4,195	47,500
9,940		10,920	1,020		60	400		1,320	
2,400		3,750	100					580	500
15,755		13,815	115	385,000				1,275	1,685,250
3,000		5,500	1,900						700
23,400		18,500	2,000					4,420	1,200
3,700		7,850	1,700					250	2,500
11,000	96,000	79,450		54,000		45,000	\$5,000		480,700
5,000	375,000	5,550	526					1,785	71,363
4,500	500	29,100	730			200		3,095	
7,800		11,300	700						30,000
\$5,145	\$474,125	\$289,855	\$10,926	\$539,800	\$9,085	\$48,350	\$5,000	\$34,410	\$2,331,323

UNTY.  
PTIONS.

\$6,100		\$10,000	\$500					\$1,200	
3,400		9,000	625					2,445	
9,400	\$10,000	11,500	3,000	\$2,000				2,450	\$500
5,000		78,700						5,200	
11,500		72,100	15,000	10,000	\$1,400			9,800	2,000
7,080		5,800	2,500					500	1,000
5,900		33,700	32,500	10,000				1,200	
1,500		3,600	800					400	
2,800		5,900	1,000					2,800	
2,400		36,100	3,650	30,000	5,000		\$15,000	7,000	1,200
3,500		5,000	1,000						
9,000		12,900	4,200						
4,000	367,000	304,500	47,000	140,800	15,000	\$17,000		4,675	
1,200		138,500	30,000					8,700	716,500
7,200		34,500						5,250	69,000
4,650		17,150						3,275	1,000
5,000	500	37,625	1,210					550	
9,000		15,200	600	12,000				2,510	
2,100		5,500						500	
								725	
\$3,890	\$377,500	\$837,275	\$143,385	\$204,800	\$21,400	\$17,000	\$15,000	\$59,300	\$791,200

## CORTLAND

## REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Cincinnati.....						\$5,700	\$15,775	\$21,475
Cortland City.....		\$276,000	\$37,000	\$125,700			\$29,113	\$90,813
Cortlandville.....			25,000			19,538	48,537	68,075
Coyler.....						3,100	11,192	14,292
Freetown.....					\$400	2,350	7,125	9,475
Harford.....						2,450	6,510	8,960
Homer.....					15,000	78,750	94,705	109,705
Lapeer.....						1,175	4,100	5,275
Marathon.....					5,000	33,400	97,350	135,750
Preble.....						2,300	11,250	13,550
Scott.....					400	1,775	12,150	13,925
Solon.....						3,400	5,400	8,800
Taylor.....						1,750	7,550	9,300
Truxton.....						6,900	15,325	22,225
Virgil.....						4,375	11,490	15,865
Willett.....						2,100	2,400	4,500
Total.....		\$276,000	\$62,000	\$125,700	\$20,800	\$168,988	\$380,022	\$1,154,490

## DELAWARE

## REAL ESTATE

Andes.....						\$8,350	\$20,190	\$28,540
Bovina.....						6,625	16,500	23,125
Colchester.....						14,700	12,325	27,025
Davenport.....						6,250	15,925	22,175
Delhi.....			\$65,000			82,500	61,700	144,200
Deposit.....						4,100	49,750	53,850
Franklin.....						32,400	42,700	75,100
Hamden*.....								
Hancock.....						19,300	19,750	39,050
Harpersfield.....						8,000	16,250	24,250
Kortright.....						3,550	18,300	21,850
Masonville.....						6,285	15,500	21,785
Meredith.....						4,800	13,150	17,950
Middletown.....						33,125	57,499	90,624
Roxbury.....						4,475	32,750	37,225
Sidney.....						14,100	30,500	44,600
Stamford.....						22,100	24,000	46,100
Tompkins.....						7,675	15,225	22,900
Walton.....						103,500	111,485	214,985
Total.....			\$65,000			\$379,835	\$619,090	\$1,048,925

# UNTY. PTIONS.

Miscellaneous and sundries.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$5,200		\$13,300						\$2,475	\$500
\$75,000		258,450	\$137,000	\$13,000	\$6,000		\$54,000	60,063	63,700
19,538		30,800	3,000	25,000				14,737	
3,100		5,650	625					4,917	
2,350		4,275	650					2,200	400
2,450		4,000	300					2,280	
46,300		61,300	5,900	2,000	10,000			15,505	47,450
1,175		3,200	125					775	
9,600		32,500	51,000		9,000			4,850	28,900
2,300		8,000	1,000					2,250	
1,700		2,200	8,000					1,950	400
3,400		4,600	800						
1,750		4,200	775					2,575	
6,900		8,250	1,000					6,075	
4,375		7,000	925					3,565	
2,100		1,900	500						
\$7,238		\$449,325	\$211,900	\$40,000	\$25,000		\$54,000	\$124,197	\$141,250

# UNTY. PTIONS.

\$8,350	\$16,700	\$2,800					\$690	
6,625	12,000	4,000					500	
14,700	7,400						4,925	
4,250	13,700						2,225	
30,000	53,500		\$15,000				8,200	\$102,500
3,300	26,200	10,200	3,500			\$0,000	3,850	800
13,400	30,600	6,000					6,100	19,000
15,550	18,000	725					1,025	750
6,000	10,000	5,700					550	
3,350	10,600	700	2,000					200
6,255	12,300	600					2,800	
4,800	10,350	800					2,000	
31,125	41,630	3,050		\$5,000		1,000	6,819	2,000
3,625	81,200	600					950	650
14,100	25,000	3,500				\$2,000		
14,600	18,900	3,300					2,400	5,500
7,675	9,500						5,725	
50,500	82,650	3,950				1,500	23,385	53,000
45,435	\$490,230	\$45,925	\$20,500	\$5,000	\$3,500	\$7,900	\$71,944	\$184,400

DUTCH

REAL EST.

CITY AND TOWNS.	Federal.	State	County.	City.	Town.	Village and school district.	Private ownership.	Aggr.
Amenia.....						\$3,900	\$20,950	
Beekman.....							11,040	
Clinton.....						4,700	14,564	
Dover.....						16,950	22,176	
East Fishkill.....					\$500	7,200	24,150	
Fishkill.....		\$900,000			1,700	171,600	425,800	
Hyde Park.....					6,000	26,600	407,313	
La Grange.....						6,700	9,000	
Milan.....						3,200	5,425	
North East.....						6,850	25,790	
Pawling.....						8,600	50,524	
Pine Plains.....						8,000	42,700	
Pleasant Valley.....						7,700	35,075	
Poughkeepsie City.....	\$120,000	5,000	\$200,000	\$548,000			1,264,450	
Poughkeepsie.....		3,217,306		50,000		24,600	3,039,187	
Red Hook.....						23,100	271,500	
Rhinebeck.....					15,000	17,700	180,050	
Stanford.....							18,700	
Union Vale.....						4,600	87,300	
Wappingers.....						31,150	84,100	
Washington.....			75,000			107,800	74,000	
Total.....	\$120,000	\$4,122,306	\$275,000	\$548,000	\$23,200	\$480,950	\$6,104,794	\$11,720,000

REAL EST.								ER
Alden.....						\$10,650	\$28,700	
Amherst.....						21,400	121,400	
Aurora.....						75,500	180,950	
Boston.....					\$250	3,000	10,300	
Brant.....						9,100	23,700	
Buffalo City.....	\$6,634,775	\$4,530,195	\$1,174,515	\$18,112,715			19,949,840	
Cheektowaga.....					1,000	44,700	414,130	
Clarence.....						33,150	58,850	
Colden.....		300				8,350	11,825	
Collins.....		1,100,000				15,990	210,400	
Concord.....						102,500	109,975	
East Hamburg.....						11,650	17,025	
Eden.....						7,600	39,700	
Elma.....						8,000	23,650	
Evans.....						28,250	34,475	
Grand Island.....					2,000	2,200	11,825	
Hamburg.....						46,000	135,850	
Holland.....						6,650	8,450	
Lackawanna City.....				29,500			54,625	
Lanesester.....					25,000	78,800	199,000	
Marilla.....						4,350	12,495	
Newstead.....					600	90,300	91,105	
North Collins.....						11,800	32,510	
Sardinia.....						4,675	6,445	
Tonawanda City.....		90,000		387,400			158,750	
Tonawanda.....						43,300	127,080	
Wales.....						4,500	13,900	
West Seneca.....						7,100	40,010	
Total.....	\$6,634,775	\$5,720,495	\$1,174,515	\$18,529,615	\$28,850	\$680,025	\$22,176,990	\$34,000,000

NTY.

PTIONS.

	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
900		\$14,400	\$4,300					\$2,250	
700		9,700	400					940	
600		7,850	2,200					4,514	
500		16,900	2,300					2,976	
400		20,000	3,200					950	\$500
300	\$3,400	241,550	133,100	\$930,000	\$800	\$3,800		8,150	82,000
200	300,000	104,700	500					2,113	11,100
100		8,500	500						
00		4,300	725					400	
90		22,300	1,530					1,950	
80		27,600	1,050	7,000	10,000			4,874	
70		37,200	2,800					2,700	800
60		31,300	1,000					2,300	
50	39,000	695,100	3,500	345,750	475			36,100	624,000
40	2,821,812	42,000	85,800	3,297,306	70,000	100,000		575	50,000
30	75,000	172,500		18,500				5,500	1,000
20	25,000	130,600			20,000			4,450	15,000
10		16,500						2,200	
00		8,300	2,500	76,500					
90		64,600		4,950	12,000			2,550	12,000
80		42,000	4,000	75,000	25,000	3,000			
750	\$3,269,212	\$1,717,900	\$249,405	\$4,755,006	\$138,275	\$106,800		\$85,492	\$800,400

NTY.

PTIONS.

350	\$1,000	\$25,350	\$1,850					\$500	\$300
400		51,400	35,000	\$35,000					
500	12,500	123,050	16,500	7,000		\$5,000		16,900	18,500
600		8,825	1,375						850
700		19,800	1,300					2,600	
800	2,721,790	10,693,765	1,714,755	10,705,720	\$614,310	298,725	\$51,775	386,400	17,449,840
900		25,300	283,850	135,000					1,000
00		53,200	2,300						
10		6,800	500			750		2,600	
20	150,000	24,500	30,700					4,525	600
30	14,000	46,800	20,000	900,000				5,200	207,000
40		12,350	1,450		20,500			8,675	22,500
50		26,150	1,550					3,225	1,000
60	12,000	17,400	2,500	250					
70		17,100	3,100	10,650				3,500	
80		10,200	700					3,625	
90	1,000	37,750	35,400				60,000	925	2,000
00		6,500	1,400					1,900	8,400
10		32,975	10,300	10,000				550	
20		186,700	11,500					1,350	2,500
30		7,400	550					800	33,100
40		49,400	9,500					4,545	
50	1,800	28,600	15,200					10,615	73,000
60		5,900	245					6,510	800
70		91,000	47,000		1,800			300	
80		41,400	81,300					18,950	246,800
90		8,500	5,400					4,388	30,000
00		33,250	500	5,300				900	1,000
35	\$2,914,090	\$11,691,365	\$2,335,725	\$11,808,920	\$636,610	\$304,475	\$111,775	\$489,833	\$18,200,390

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggr
Chesterfield.....						\$4,925	\$19,085	50
Crown Point.....	\$4,000					8,800	15,675	3
Elisabethtown.....			\$7,000			4,800	18,085	3
Essex.....			1,500			12,775	28,215	4
Jay.....						10,800	22,250	1
Keene.....					\$800	2,225	5,165	1
Lewis.....					2,500	4,800	12,085	1
Minerva.....						2,690	7,775	12
Moriah.....						42,000	79,250	12
Newcomb.....						8,000	3,700	12
North Elba.....		\$75,000				13,500	34,710	12
North Hudson.....						4,200	5,398	20
Saint Armand.....						2,400	205,000	14
Schroer.....							2,825	14
Ticonderoga.....					300	58,600	90,885	5
Westport.....						11,600	42,175	5
Willaboro.....					550	8,150	43,075	5
Wilmington.....						1,850	5,019	5
<b>Total.....</b>	<b>\$4,000</b>	<b>\$75,000</b>	<b>\$8,500</b>		<b>\$3,950</b>	<b>\$200,025</b>	<b>\$640,992</b>	<b>\$90</b>

FRANKLIN  
REAL EST

Altamont.....					\$4,000	\$13,100	\$24,275	\$4
Bangor.....						5,500	14,380	1
Belmont.....						5,900	10,530	1
Bombay.....					500	2,700	24,920	1
Brandon.....					300	1,225	1,285	1
Brighton.....						2,000	28,075	1
Burke.....					200	4,000	10,750	1
Chateaugay.....						9,200	12,610	1
Conestable.....					500	3,575	9,595	1
Dickinson.....						1,550	1,390	1
Diane.....						27,200	41,315	6
Fort Covington.....						6,200	3,280	1
Franklin.....					8,000	26,100	24,006	1
Harriettstown.....		\$39,928				39,690	149,990	2
Malone.....		68,000	\$58,000			4,500	19,933	1
Molra.....					300	1,400	1,975	1
Santa Clara.....					600	4,850	15,140	1
Waverly.....						2,090	3,640	1
Westville.....								
<b>Total.....</b>		<b>\$107,928</b>	<b>\$58,000</b>		<b>\$14,400</b>	<b>\$162,280</b>	<b>\$399,139</b>	<b>\$74</b>

TY.  
IONS.

Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, personage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
	\$13,700	\$2,050					\$3,935	\$2,250
	15,100	575	\$4,000					
	12,200	900					4,985	3,500
	23,900		1,500				4,315	
	20,250	650		\$600			750	
	3,500			700			965	600
	10,900						1,295	2,500
	7,900	175						
\$7,000	41,800	21,000		700			8,750	22,500
	3,550	150						
	20,600	1,200	83,000	1,000			3,910	6,000
	3,000	2,200					198	
	4,500	500	200,000					
							2,825	
	60,500	1,600	6,000	3,000	\$2,000		17,795	4,300
	18,000	3,750	3,000	3,500	5,000	\$5,000	3,925	
	15,350	25,000					2,725	550
	2,100	600					2,319	
\$7,000	\$276,450	\$60,350	\$297,500	\$9,500	\$7,000	\$5,000	\$58,692	\$47,200

IV.  
IONS.

\$3,000	\$16,550	\$2,500				\$1,625	\$600	\$11,000
	8,700	700					4,990	
	5,200	700					4,650	
	24,000	400					530	500
	800						495	300
	2,900	175	\$25,000					
	8,350	150					1,950	200
	10,800	300				\$800	710	1,000
	7,950	700					1,045	500
							1,690	
	2,500	200						
	35,000	2,200					4,115	
	2,870	120					290	
39,928	19,400			\$1,400			3,206	12,000
66,000	72,300	3,840	11,000	2,000		20,000	20,850	81,000
	13,000	1,050					5,383	300
	1,800						175	600
	10,350	800					3,960	
	2,900	120					620	
\$108,928	\$245,270	\$14,255	\$36,000	\$4,400		\$22,425	\$55,789	\$107,400

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	AM
Bleecker.....						\$900	\$1,250	
Brookdale.....					\$100	3,925	23,300	
Caroga.....						775	1,640	
Ephratah.....						5,000	15,680	
Gloversville, city.....	\$50,000	\$40,000		\$262,600			637,825	
Johnstown, city.....		25,000	\$35,000	120,300			333,715	
Johnstown.....						9,200	15,825	
Mayfield.....						2,000	10,870	
Northampton.....						8,350	28,275	
Oppenheim.....						7,100	15,515	
Pertth.....						3,100	7,400	
Stratford.....						3,200	4,280	
Total.....	\$50,000	\$65,000	\$35,000	\$382,900	\$100	\$43,550	\$1,097,175	\$1

GENE REAL ES								
Alabama.....						\$8,525	\$84,150	
Alexander.....						6,500	30,950	
Batavia.....	\$15,000	\$500,000	\$100,000			496,000	1,391,075	
Bergen.....						17,200	84,400	
Bethany.....					\$3,500	6,000	96,300	
Byron.....						8,650	58,350	
Darien.....						11,000	84,650	
Fibs.....						13,900	71,275	
Le Roy.....					1,000	90,000	306,000	
Oakfield.....						13,400	84,000	
Pavilion.....						6,800	53,000	
Pembroke.....						11,700	110,595	
Stafford.....					2,000	7,200	35,150	
Total.....	\$15,000	\$500,000	\$100,000		\$6,500	\$698,975	\$2,527,855	\$3

GRE REAL ES								
Ashland.....						\$3,000	\$11,000	
Athens.....						29,350	50,005	
Cairo.....			\$15,000			5,800	33,650	
Catskill.....		\$30,000	131,000			191,250	231,300	
Coxsackie.....						29,100	114,425	
Durham.....						3,100	22,650	
Greenville.....						9,550	24,200	
Halroth.....						3,500	2,000	
Hunter.....						24,900	37,400	
Jewett.....						6,700	13,216	
Lexington.....						3,050	9,660	
New Baltimore.....						7,300	25,750	
Prattsville.....						1,850	5,850	
Windham.....						4,750	19,100	
Total.....		\$30,000	\$146,000			\$323,200	\$900,605	\$1



NTY.

CTIONS.

	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
900		\$975	\$45					\$230	
925		12,300	1,250					9,750	\$100
775		760	200					740	
000		7,900	2,500					6,280	
500	\$4,000	291,275	51,500	\$40,000	\$55,000	\$4,000	\$103,825	88,225	135,100
900		179,050	54,000	34,000	25,000		50,600	16,065	51,500
200		1,900	2,150					11,775	
000		6,000	2,000					2,870	
550		22,850	3,575					1,850	
100		8,600	500					6,415	1,000
100		2,500	1,000					4,400	
000		950	1,000					2,430	
550	\$4,000	\$535,000	\$119,720	\$74,600	\$80,000	\$4,000	\$154,425	\$151,030	\$187,700

NTY.

CTIONS.

25		\$11,400	\$4,250					\$1,500	\$80,000
00		3,050	32,000					1,800	
00	\$350,000	472,075	682,000	\$25,000	\$63,000	\$8,000	\$55,000	36,000	480,000
00		26,740	52,200					4,450	6,700
00		8,300	32,860	54,500				700	3,500
50		13,400	70,800					4,150	
00		12,500	70,700					1,450	
00		12,000	56,800					2,475	2,200
00	35,000	82,600	179,000					11,400	61,000
00	15,000	44,000	25,000						
00		27,500	25,500						
00		34,400	69,800					5,995	1,100
00		7,000	27,800					350	2,000
75	\$600,000	\$755,375	\$1,333,710	\$79,500	\$63,000	\$8,000	\$55,000	\$73,270	\$596,500

NTY.

CTIONS.

00		\$8,700	\$2,000					\$300	
00		28,375	1,600					5,130	\$6,200
00		23,000	1,800	\$15,000	\$15,000		\$2,300	6,550	
00	\$25,000	143,450	18,500	4,000	18,000	\$10,000		11,350	259,900
00		84,400	15,500					14,525	5,500
00		16,800	1,050					3,000	
00		19,800	2,400			1,600		300	
00		2,000							
00		27,900	4,900					4,600	2,600
00		10,500	650					2,666	
00		6,250	1,300					2,110	
00		21,200	1,900					2,750	
00		2,500	400				1,000	750	
00		15,400	725			300		2,675	
00	\$28,000	\$411,675	\$50,625	\$19,000	\$33,000	\$11,300	\$3,300	\$58,106	\$274,200

## HAMILTON

## REAL ESTATE

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Assessed
Arlotta.....						\$2,700	\$200	
Benson.....						1,200	1,000	
Hope.....						1,450	175	
Indian Lake.....					\$1,900	3,800	5,500	
Inlet.....								
Lake Pleasant.....			\$18,000		50	10,700	4,450	
Long Lake.....						18,000	30,100	
Morehouse.....						1,100	955	
Wells.....						7,500	5,875	
Total.....			\$18,000		\$1,850	\$46,450	\$48,255	\$1

## HERKIMER

## REAL ESTATE

Columbia.....						\$5,200	\$10,315	\$
Danube.....		\$200,000				2,550	2,850	2
Fairfield.....							2,350	
Frankfort.....						127,900	113,540	2
German Flats.....		50,000				170,000	210,850	4
Herkimer.....			\$107,000			394,200	373,711	8
Litchfield.....						5,200	19,800	
Little Falls, city.....				\$278,000			287,750	5
Little Falls.....		100,000				3,400	18,000	2
Manheim.....						20,900	55,155	
Newport.....					\$1,500	10,500	35,950	
Norway.....							2,470	
Ohio.....						2,150	2,400	
Russia.....						8,600	23,825	
Salisbury.....						4,025	15,175	
Schuyler.....						1,800	5,770	
Stark.....						4,275	7,950	1
Warren.....						4,075	12,650	1
Webb.....		3,000			2,500	8,150	6,600	2
Wilmurt.....						2,540	50	
Winfield.....						19,400	74,850	1
Total.....		\$353,000	\$107,000	\$278,000	\$4,000	\$794,885	\$1,283,011	\$2.4

\*No valuations.

NTY.

PTIONS.

	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
700		\$1,000	\$200						
200									
450		5,500						\$175	\$1,900
700		4,300						150	18,050
1,000		28,000						2,100	
100		500	30					425	
500		5,300	100					475	
450		\$44,690	\$330					\$3,325	\$10,550

NTY.

PTIONS.

300		\$8,000	\$450					\$1,865	
350		1,800	700					350	\$200,000
800		63,300	7,850	\$30,000				2,350	
900		82,000	31,000	30,000	\$15,000	\$20,000		12,290	55,000
200	\$55,000	204,700	37,500	17,000	20,000		\$10,000	22,250	124,000
300		16,400	1,800			1,500		38,511	346,000
600		252,500	12,000	10,000		2,700		10,550	76,000
400		3,000	15,000						100,000
800		38,875	9,800					6,480	
1,000		30,000	2,000			2,500		850	2,000
150		1,700	700					2,470	
400		17,500						6,325	
725		9,700	2,950					2,525	
800		4,250	275					1,245	
275		7,000	500					450	
375		8,800			5,000			850	
500		6,200						400	5,050
500		55,300	2,300		16,000			1,550	
233	\$25,000	\$812,225	\$124,775	\$113,000	\$34,000	\$26,700	\$10,000	\$122,311	\$908,050

## JEFFERSON

## REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Ass.
Adams.....						\$57,500	\$254,165	\$
Alexandria.....					\$8,100	44,600	73,375	
Antwerp.....					15,000	44,050	52,500	
Brownville.....						31,000	67,276	
Cape Vincent.....	\$7,500	\$4,000				53,200	101,075	
Champion.....					2,400	43,400	27,405	
Clayton.....					10,500	38,280	6,775	
Ellisburg.....						31,700	57,980	
Henderson.....	22,000						22,587	
Hounsfield.....	2,020,000					13,650	62,460	2,020,000
Le Roy.....						19,300	65,425	
Lorraine.....					1,500	9,000	5,700	
Lyme.....						21,305	49,740	
Orleans.....	10,000					15,400	54,200	
Pamella.....						5,800	4,050	
Philadelphia.....					15,000	8,000	17,150	
Rodman.....						5,100	8,850	
Rutland.....						24,800	31,750	
Theresa.....						11,600	32,350	
Watertown, city.....	50,000	75,000	\$225,000	\$1,330,500			1,306,475	2,020,000
Watertown.....						6,100	118,300	
Wilna.....						73,200	114,200	
Worth.....						1,600	7,540	
Total.....	\$2,109,500	\$79,000	\$225,000	\$1,330,500	\$52,500	\$559,185	\$2,543,332	\$2,020,000

## LEWIS

## REAL ESTATE

Croghan.....						\$5,270	\$7,800	\$
Denmark.....					\$150	5,700	13,300	
Diana.....						9,845	11,525	
Grieg.....						2,600	3,700	
Hartisburg.....							2,710	
Highmarket.....					500	2,475	5,755	
Lewis.....						4,400	3,895	
Leyden.....						12,900	38,205	
Lowville.....		\$62,000			20,000	73,550	121,450	62,000
Lyonsdale.....						4,700	10,400	
Martinsburg.....					1,200	6,000	67,210	
Monticello.....						2,000	1,400	
New Bremen.....						2,075	20,400	
Osceola.....					200	1,650	2,480	
Pineknay.....						3,425	5,425	
Turin.....						6,350	13,825	
Watson.....							2,780	
West Turin.....						9,700	29,020	
Total.....		\$62,000			\$22,050	\$152,640	\$361,250	\$62,000

TY.  
PTIONS.

Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension money.	Miscellaneous.
	\$55,350	\$165,100					\$33,715	\$32,000
	52,000	12,500		\$4,000			4,875	8,100
	41,000	7,400		3,500				34,000
	25,300	24,525					17,445	5,000
	52,000	38,500		7,600		\$4,000	6,475	38,700
	9,800	1,350					16,255	2,400
	800						5,975	19,000
	44,100	5,250					8,630	
	14,000						8,587	22,000
	31,000	3,500	\$20,000	1,000			26,960	2,000,000
	37,900	16,555					10,970	
	5,700							1,500
	22,500	14,200					13,040	
	31,000		10,000				15,200	
	2,500	350			\$8,000		1,200	
	16,900	250						15,900
	6,200	800					1,850	
	25,100	3,600					3,050	
	26,000						5,750	
\$45,000	661,325	17,000	244,000	100,000	35,000	172,400	62,750	1,188,500
	3,000	112,000					3,300	
	97,200	8,100					8,900	6,000
	1,900	3,450					2,190	
\$45,000	\$1,263,775	\$434,430	\$274,000	\$116,100	\$43,000	\$176,400	\$257,127	\$3,373,800

TY.  
PTIONS.

	\$7,500	\$300						
	11,700	1,600						\$150
	9,800	800					\$925	
	2,900	800						
	4,000	10					2,710	
	3,900						1,745	500
	31,000	700					65	500
\$20,000	57,000	7,750	\$30,000			\$18,000	6,505	
	500	4,400					18,700	105,000
	12,000	52,000					5,500	
	550	850					3,210	1,200
15,000	5,300	100						
	1,000	1,200					280	200
	3,800	300					1,325	
	11,700	1,300					825	900
	2,450	330						
1,000	18,700	2,700					6,620	
\$36,000	\$183,700	\$75,140	\$40,000			\$18,000	\$48,410	\$108,450

LIVING

REAL 1

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.
Avon.....						\$147,800	\$93,450
Caledonia.....		\$20,000				6,100	30,800
Coneos.....						5,100	12,400
Genesee.....		302,000	\$120,000			62,400	177,950
Groveland.....		94,000				9,000	17,300
Leicester.....					\$3,000	6,525	21,450
Lima.....						17,100	171,875
Lyons.....						21,550	35,250
Mount Morris.....						21,100	64,800
North Dansville.....						198,000	78,500
Nunda.....						30,300	73,500
Ossian.....						5,100	3,000
Portage.....					600	5,000	9,250
Sparta.....						3,250	5,500
Springwater.....						12,000	26,750
West Sparta.....							2,300
York.....						27,600	41,250
Total.....		\$416,600	\$120,000		\$3,600	\$577,925	\$827,750

MAD

REAL 1

Brookfield.....						\$24,350	\$45,530
Cazenovia.....						21,300	132,750
De Ruyter.....					\$1,000	22,100	24,750
Eaton.....			\$100,000			10,200	40,450
Fenner.....						5,650	13,515
Georgetown.....						2,900	9,900
Hamilton.....						151,050	683,700
Lebanon.....						4,500	21,525
Lenox.....						67,500	68,150
Lincoln.....						2,450	11,520
Madison.....						12,355	27,720
Nelson.....						6,900	24,870
Oneida, city.....				\$306,900			306,900
Smithfield.....			15,500		1,000	2,000	19,400
Stockbridge.....						9,350	15,575
Sullivan.....					1,500	9,400	41,400
Total.....			\$115,500	\$306,900	\$3,500	\$351,905	\$1,511,130

# UNTY. EMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
151,800	\$26,500	\$39,000	\$4,000					\$3,960	\$96,000
6,100		30,000			\$20,000			800	
5,100		4,800	950					6,669	
110,900		117,500	26,000	\$50,000	15,000			9,469	123,500
9,000		13,300		94,000				3,909	
6,525		9,400	400					11,000	3,000
14,600	88,300	75,950	2,000			\$1,500		8,525	2,500
21,550		88,200	1,920				\$3,400	12,300	
15,100		56,900	2,810					5,000	6,000
25,900	6,700	68,000	5,500			2,000		6,800	172,100
23,400		61,200	5,500		2,500			14,100	7,000
5,100		2,200	400					1,000	
5,000		1,800	600		1,500			5,925	600
3,250		5,700						3,105	
12,000		13,000	7,000					8,075	
		2,300						620	
27,600		31,450	7,600					2,200	
42,825	\$121,500	\$370,700	\$45,800	\$144,000	\$39,000	\$3,500	\$3,400	\$98,775	\$710,700

# UNTY. EMPTIONS.

24,350		\$21,400	\$5,000				\$15,000	\$6,530	
21,900	\$35,000	93,000	7,200					17,450	
22,100		9,750	2,100				1,000	11,775	\$1,000
10,200		23,400	4,800	\$80,000	\$30,000			12,100	
5,650		6,500	900					6,065	
2,900		4,000	3,800					2,180	
41,950	540,000	123,100	8,700					11,000	100,100
4,500		7,000	7,000					7,525	
24,000		33,000	4,350		10,000			20,900	43,000
2,450		4,000	570					7,000	
12,355		22,000	1,000					4,100	
6,800		13,000	1,875					9,800	
8,300	1,000	187,900	58,800	13,700				45,100	288,000
2,000		4,500	1,800	15,500	11,000			3,300	
9,350		8,100	1,350					6,125	
9,400		30,700	2,050					8,057	1,500
7,605	\$576,000	\$592,200	\$112,645	\$79,300	\$71,000		\$16,000	\$180,557	\$393,700

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Brighton.....			\$30,750			\$8,200	\$6,800	\$45,350
Chili.....						8,400	56,350	64,750
Clarkson.....					\$1,500	7,700	14,850	24,050
Gates.....						11,000	29,550	40,550
Greene.....	\$4,000					55,400	670,100	725,500
Hamlin.....						6,100	28,200	34,300
Henrietta.....						10,000	21,150	31,150
Irondequoit.....	4,000					18,000	11,300	33,300
Mendon.....						21,900	47,250	69,150
Ogden.....					200	18,500	47,000	65,700
Parma.....					300	15,800	86,050	102,150
Penfield.....					4,000	24,650	32,982	57,632
Perinton.....						121,000	159,725	280,725
Pittsford.....						10,000	50,850	60,850
Riga.....						26,400	29,700	56,100
Rochester, city.....	650,000	\$1,152,400	\$1,195,000	\$5,218,450			10,159,015	15,224,905
Rush.....		400,000				4,500	16,100	20,600
Sweden.....		304,000				44,500	192,400	246,900
Webster.....						16,300	71,812	88,112
Wheatland.....						24,800	70,400	95,200
Total.....	\$658,000	\$1,856,400	\$1,225,750	\$5,218,450	\$6,000	\$454,350	\$11,805,154	\$21,224,905

## MONTGOMERY

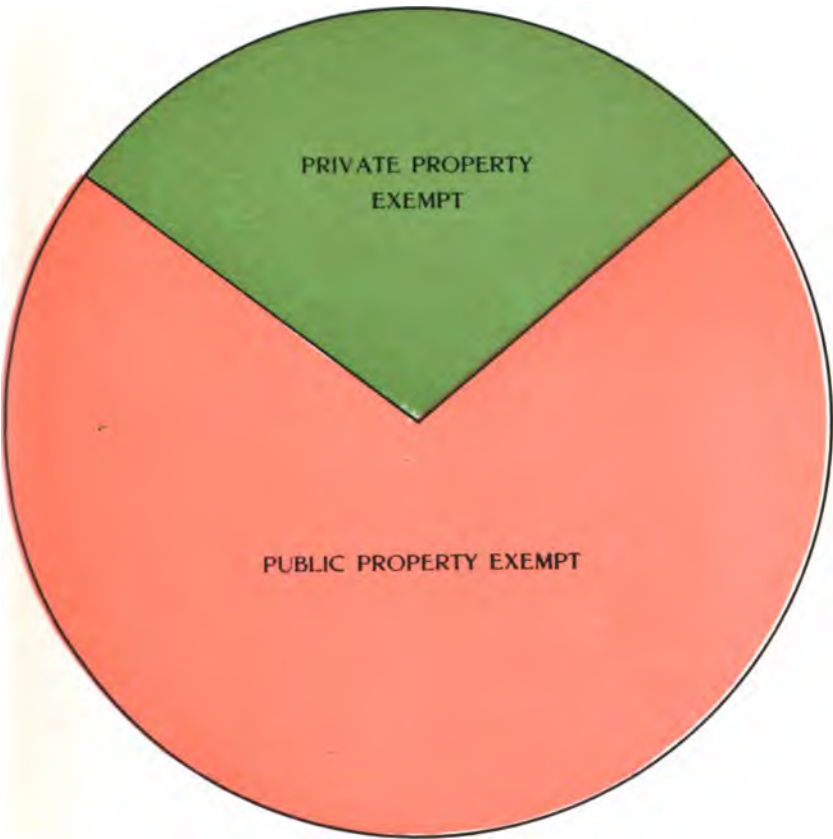
## REAL ESTATE

Amsterdam, city.....	\$10,000	\$120,000	\$71,000	\$321,100			\$723,225	\$1,154,325
Amsterdam*.....								
Canaoharie.....						\$18,200	41,850	60,050
Charleston*.....								
Florida.....		1,000,000				8,650	35,770	1,044,420
Glen*.....								
Minden*.....			55,000					
Mohawk.....						24,400	74,125	98,525
Pulatine*.....								
Root.....		300,000				6,200	16,605	22,805
Stint Johnsville.....						37,900	77,705	115,605
Total.....	\$10,000	\$1,420,000	\$126,000	\$321,100		\$95,350	\$909,280	\$1,942,680

\*No report.



**COMPARISON OF PUBLIC AND PRIVATE PROP-  
ERTY EXEMPTIONS FOR YEAR 1909**



Public Property Exempt	\$1,226,773,112
Private Property Exempt	486,978,571
Percentage of Private Property Exempt to Total	28.4



**EMPTIONS.**

Public schools and colleges.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension money.	Miscellaneous.
\$8,200		\$2,000	\$3,000			\$30,750		\$1,800	
8,400	\$19,000	20,300	4,000	\$9,150		800		3,800	
7,700		11,800	2,400					1,150	\$1,500
11,000		22,750						6,800	
52,900	265,350	101,700	224,100	70,000				8,950	6,500
6,100		21,800	1,600					4,800	
10,000		14,550	3,100					3,500	
18,000		7,200	2,100	4,000		2,000			
15,900		33,200						14,050	6,000
10,100		39,200	4,500		\$100			3,800	8,600
15,800		71,000	16,400					1,650	300
24,650		23,500	5,600					3,852	4,080
13,300		124,000	4,000	10,000				21,725	68,300
0,600		34,900	2,400					13,550	
4,400		21,250	6,400					2,050	2,000
6,250	1,621,200	5,919,600	402,500	1,820,400	50,000	895,500	\$7,000	405,215	5,087,200
4,500		15,100	900			400,000		100	
11,000	2,500	104,700	31,800				15,000	38,000	17,500
6,300	1,200	51,600	2,550	2,650				18,812	
4,800		64,300	2,100					4,000	
9,900	\$1,909,250	\$6,703,950	\$719,250	\$1,916,200	\$50,100	\$1,328,850	\$22,000	\$552,704	\$5,201,900

**PTIONS.**

1,500	\$46,500	\$476,800	\$31,000	\$90,000	\$25,000		\$54,125	\$267,600
1,200		38,600					3,250	
1,050		22,600	8,000				5,170	1,000,000
1,400		37,800	14,500			\$15,000	6,825	57,000
1,200		13,300					3,305	300,000
1,900		66,480	5,000				6,225	
1,850	\$46,500	\$55,380	\$58,500	\$90,000	\$25,000	\$15,000	\$78,900	\$1,624,600

NASS

REAL EST

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggr.
Hempstead.....	\$800		\$200,000		\$8,000	\$815,000	\$3,046,205	\$4,07
North Hempstead.....					30,000	252,300	542,200	8
Oyster Bay.....		\$10,000			39,000	287,700	500,800	64
Total.....	\$800	\$10,000	\$200,000		\$77,000	\$1,275,000	\$4,179,265	\$5,76

## BOROUGHES

REAL EST

Bronx.....	\$21,500			\$67,405,699			\$21,993,585	\$38,5
Brooklyn.....	29,446,400	\$1,280,000	\$3,478,750	137,899,240			87,138,385	238,7
Manhattan.....	38,700,000	680,000		685,721,409			208,416,250	928,4
Queens.....	725,800	139,150		22,906,999			9,272,250	33,6
Richmond.....	1,769,790	64,690		6,145,250			4,295,461	12,2
Total.....	\$65,762,200	\$2,073,840	\$3,478,750	\$919,179,389			\$300,515,941	\$1,297,3

## NIAGARA

REAL EST

Cambria.....					\$1,200	\$9,500	\$114,300	\$13
Chautauque.....						17,100	98,688	11
Lewiston.....						17,799	276,624	94
Lockport, City.....	\$100,000		\$99,999	\$382,890			276,169	73
Lockport.....			17,500			15,086	54,629	5
Newfane.....						19,900	51,855	7
Niagara Falls, City.....	174,000	\$2,060,000		877,700			1,607,927	4,11
Niagara.....					8,999	9,899	25,739	3
N. Tonawanda, City.....	10,000			697,999			271,776	8
Pendleton.....					1,699	6,899	29,779	3
Porter.....	877,800					16,000	35,699	43
Royalton.....						51,750	308,340	43
Someraset.....	65,000					14,900	101,350	13
Wheatfield.....					2,000	4,200	63,200	8
Wilson.....						21,450	60,512	5
Total.....	\$726,800	\$2,060,000	\$97,500	\$1,768,400	\$7,200	\$184,200	\$3,507,443	\$8,35

# UNTY.

## PTIONS.

Public schools, colleges, universities, and convents.	Private schools, colleges, universities, and convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension money.	Miscellaneous.
\$2,500	\$1,228,000	\$1,530,850	\$56,800	\$34,400	\$4,500	\$7,000	\$75,000	\$15,555	\$385,500
1,300	12,000	414,750	15,000	80,000	17,500	.....	.....	3,040	71,000
6,100	140,000	286,400	13,100	45,000	68,000	47,000	.....	6,300	41,000
8,900	\$1,430,000	\$2,232,000	\$84,900	\$159,400	\$85,000	\$54,000	\$75,000	\$24,865	\$488,190

# EATER NEW YORK.

## PTIONS.

\$7,700	\$7,233,175	\$5,719,125	\$2,986,050	\$5,134,700	\$214,400	\$504,890	.....	\$32,835	\$58,468,90
1,175	5,323,975	27,649,500	12,812,550	10,372,875	2,154,700	1,596,750	\$526,500	392,345	148,920,91.5
1,400	37,677,300	119,225,450	2,867,000	79,896,200	23,923,000	8,747,100	372,500	12,000	610,253,700
7,800	802,250	3,158,450	3,686,400	1,286,200	235,000	48,700	24,700	128,150	17,202,550
1,750	207,150	1,109,065	400,050	2,864,850	178,990	72,995	27,599	22,601	4,745,800
1,925	\$51,233,850	\$147,277,610	\$32,702,050	\$96,543,825	\$26,705,600	\$10,980,275	\$951,200	\$487,931	\$834,922,66.5

# NTY.

## PTIONS.

500	.....	\$13,560	\$95,600	.....	.....	.....	.....	\$800	\$1,20 0
100	.....	11,600	68,400	.....	.....	.....	.....	13,688	.....
300	\$702,000	18,500	10,600	.....	\$900	.....	.....	2,325	193,000
400	16,400	139,540	18,000	\$20,000	.....	\$22,700	\$12,000	41,510	216,400
000	.....	8,000	25,300	37,500	.....	2,000	.....	1,320	.....
300	.....	40,400	8,000	.....	.....	.....	.....	3,455	600
080	100,000	537,300	75,000	172,000	55,000	50,000	5,500	15,127	2,668,700
800	.....	13,950	11,780	.....	.....	.....	.....	.....	3,000
000	.....	193,300	20,600	.....	20,000	22,000	.....	15,876	437,900
300	.....	18,200	11,000	.....	.....	.....	.....	570	1,000
600	.....	26,200	9,400	.....	.....	.....	.....	.....	377,800
750	2,800	82,900	308,050	.....	.....	.....	.....	4,590	.....
900	.....	30,000	70,000	65,000	.....	.....	.....	1,350	.....
200	8,100	24,200	30,900	.....	.....	.....	.....	.....	2,000
450	.....	24,400	29,200	.....	.....	.....	.....	6,912	.....
600	\$829,300	\$1,186,990	\$791,230	\$294,500	\$75,600	\$96,700	\$17,500	\$107,523	\$3,801,600

# ONEIDA REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Approved.
Annsville.....						\$6,700	\$17,030	\$3,000
Augusta.....						10,250	30,350	4,000
Ava.....					\$600	2,900	2,250	1,000
Boonville.....						12,300	64,945	7,000
Bridgewater.....						3,250	11,810	1,000
Camden.....					7,000	86,300	72,240	14,000
Deerfield.....						4,275	10,900	1,000
Florence.....							1,425	
Floyd.....						1,650	5,230	
Forestport.....						3,100	7,200	
Kirkland.....						43,700	693,650	73,000
Lee.....		\$1,300				4,775	31,560	3,000
Marcy.....						4,150	10,250	1,000
Marshall.....						3,850	27,685	3,000
New Hartford.....						32,800	79,650	11,000
Paris.....						9,700	36,000	4,000
Remsen.....						4,300	22,865	3,000
Rome, city.....	\$60,000	916,100	\$277,000	\$236,300			562,800	2,050,000
Sangerfield.....					1,300	22,700	71,050	9,000
Steuben.....		360				5,050	7,040	1,000
Trenton.....						8,350	21,700	3,000
Utica, city.....	450,000	1,158,900	855,000	1,184,930			3,614,295	7,200,000
Vernon.....		1,100				10,700	37,000	4,000
Verona.....						26,850	47,320	7,000
Vienna.....						6,870	25,220	3,000
Western.....		180,525				4,525	13,800	19,000
Westmoreland.....						7,000	25,200	3,000
Whitestown.....					5,000	47,200	148,125	30,000
Total.....	\$510,000	\$2,258,315	\$1,132,000	\$1,421,230	\$13,900	\$373,245	\$5,609,250	\$11,400,000

# ONONDAGA REAL ESTATE

Camillus.....		\$20,000			\$4,500	\$21,500	\$71,900	\$117,000
Cleora.....						15,000	60,200	75,000
Clay.....						9,600	16,600	20,000
De Witt.....			\$250,000			72,800	80,500	40,000
Elbridge.....						23,300	38,155	11,000
Fabius.....						7,350	28,800	3,000
Geddes.....		500,000			4,000	65,300	142,800	71,000
La Fayette.....						17,700	56,950	7,000
Lyons.....						42,200	139,775	18,000
Manlius.....						49,500	126,450	17,000
Marcellus.....						22,500	69,650	9,000
Onondaga.....			246,000			35,600	72,750	33,000
Otisco.....						5,200	15,000	3,000
Pompey.....						11,900	47,188	5,000
Salina.....						9,100	26,000	3,000
Skanateles.....		2,000				85,650	96,400	14,000
Spafford.....						5,800	7,000	1,000
Syracuse, city.....	\$250,000	1,072,450	1,641,500	\$11,061,200			8,371,425	22,300,000
Tully.....						36,600	24,000	10,000
Van Buren.....						60,000	105,100	15,000
Total.....	\$250,000	\$1,594,450	\$2,137,500	\$11,061,200	\$8,500	\$596,400	\$9,650,303	\$25,500,000

COUNTY.

EXEMPTIONS.

Public schools, libraries, and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protection of children and ani- mals.	Pension moneys.	Miscel- laneous.
\$6,700		\$8,900	\$3,500			\$1,000		\$3,630	
10,250		22,000	3,700			300		7,750	
2,900		1,400	250					600	\$800
9,300		37,200	3,750		\$4,000	5,500	\$3,000	11,495	3,000
3,250		6,650	275					4,885	
13,300		48,400	3,280					20,500	78,000
4,275		8,950	50					1,900	
								1,425	
1,650		2,500	200					2,530	
2,900		4,400	300					2,100	200
43,700	\$500,000	64,700	120,000		5,000			3,950	
4,775		10,200	4,500					16,800	1,300
4,150		4,750	2,000					3,500	
3,850		12,000				10,000		5,685	
32,800		52,500	2,650			10,000		14,500	
9,700		23,000	4,300			500		8,900	
4,300		19,600	265		3,000				
91,300	133,000	325,500	15,900	\$741,000	25,000	78,800	10,000	54,000	573,500
17,450		46,300	11,400		3,600	3,000		6,750	6,550
5,050		6,350	1,100		80			510	390
6,350		14,900	3,875					2,925	2,000
\$63,000	104,450	1,904,980	89,600	1,566,100	260,000	501,250		202,515	1,642,930
9,500		26,100	3,600	1,800		800		4,700	2,300
26,850		36,550	5,200					5,570	
5,370		10,150	8,500					6,570	1,500
4,325		9,900	1,000					2,340	180,525
7,000		17,400	3,900					3,900	
41,500		132,500	5,375					10,250	10,700
\$10,695	\$737,450	\$2,858,380	\$298,070	\$2,309,500	\$301,080	\$611,150	\$13,000	\$465,120	\$2,503,495

COUNTY.

EXEMPTIONS.

\$21,500		\$34,300	\$27,200	\$20,000		\$5,000		\$5,400	\$4,500
15,000		20,100	20,000					20,100	
9,600		8,500	2,400					5,700	
66,600		52,400	1,000					27,160	253,200
22,100	\$15,000	50,200	4,925	10,000				8,030	1,200
7,150		10,700	5,900		\$5,000			7,200	200
55,800		96,000	15,000	5,000	20,000		\$500,000	6,900	13,500
17,700		14,500	37,000					5,450	
34,200		98,900	4,200					36,575	8,000
49,500		100,500	11,500					14,450	
22,500		54,700	4,900					10,050	
35,600		50,200	9,600	246,000				12,950	
5,200		12,050	2,000					950	
11,900		31,750	1,500					13,938	
9,100		25,500						4,100	
34,650		77,000			15,000			4,400	53,000
5,600		3,900	500					2,900	
152,200	1,756,000	4,136,475	1,242,050	1,250,300	280,000	154,200	1,250	401,150	11,022,950
23,600		20,500	2,500					1,000	13,000
30,000		48,500	39,550					17,050	30,000
\$22,500	\$1,771,000	\$4,946,675	\$1,431,825	\$1,531,300	\$320,000	\$159,200	\$501,250	\$605,053	\$11,399,550

# ONTARIO REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Bristol.....						\$6,000	\$15,375	\$21,375
Canadice.....		\$1,200				4,900	4,990	11,190
Cannadagua.....			\$227,500		\$5,000	326,000	838,558	1,397,058
East Bloomfield.....					1,000	46,000	124,345	171,345
Farmington.....						6,500	21,865	28,365
Geneva, city.....	\$75,000	291,000		\$459,700			887,253	1,712,953
Geneva.....		3,500			1,500	4,100		9,100
Gorham.....						11,900	62,110	74,010
Hopewell.....			40,000		1,000	5,800	20,820	26,620
Manchester.....					150	73,050	362,895	436,050
Naples.....					5,000	18,250	23,608	28,608
Phelps.....					2,000	55,700	52,030	109,730
Richmond.....						7,500	15,150	22,650
Seneca.....					2,000	13,100	32,248	47,348
South Bristol.....		1,763			1,000	8,350	18,583	21,343
Victor.....					10,000	23,400	42,435	75,835
West Bloomfield.....						21,500	43,372	64,872
Total.....	\$75,000	\$297,463	\$267,500	\$459,700	\$28,650	\$628,650	\$2,575,637	\$4,332,550

# ORANGE

## REAL ESTATE

Blooming Grove.....					\$2,000	\$5,900	\$22,500	\$30,400
Chester.....						44,500	31,600	76,100
Cornwall.....						51,300	63,300	114,600
Crawford.....						6,200	26,100	32,300
Deer Park.....						10,050	8,100	18,150
Goshen.....		\$30,000	\$90,000		100	153,000	202,650	455,650
Greenville.....		1,000				1,950	2,500	4,450
Hamptonburg.....						4,900	7,200	12,100
Highlands.....	\$10,165,100				15,000	41,000	155,000	10,375,100
Middletown, city.....		\$35,000		\$166,550			632,478	1,744,050
Mindsink.....		2,500				4,800	20,990	28,290
Monroe.....						26,900	43,500	70,400
Montgomery.....						119,800	112,150	231,950
Mount Hope.....						4,000	10,500	14,500
Newburg, city.....	110,000	200,000	90,000	521,635			1,325,075	2,246,735
Newburg.....						19,100	29,600	48,700
New Windsor.....						2,300	47,750	50,050
Port Jervis, city.....				112,200			506,650	618,850
Tuxedo.....						21,900	46,500	68,400
Walkhill.....			9,000			12,900	21,650	34,550
Warwick.....					13,000	104,675	209,550	327,125
Waywayanda.....						2,900	28,950	31,850
Woodbury.....						8,650	102,850	111,500
Total.....	\$10,275,100	\$1,168,500	\$189,000	\$800,385	\$30,700	\$636,825	\$3,667,043	\$16,877,553



## COUNTY.

## EXEMPTIONS.

Public schools, ages and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protec- tion of children and ani- mals.	Pension moneys.	Miscel- laneous.
\$4,000		\$8,800	\$4,900					\$1,675	
4,900		2,600	300					2,190	\$1,200
103,000		346,000	298,203	\$46,000	\$2,000	\$15,000	\$20,000	56,355	410,500
36,000		44,800	71,500					8,245	11,000
6,500		5,250	7,100					9,515	
159,500	\$345,000	427,200	44,000	58,000	211,000			12,453	458,200
4,100		63,000	1,500					5,910	3,500
4,500		9,000	3,200				3,000	400	
3,400		126,500	3,400	40,000				8,420	1,300
35,050		17,600	211,925		2,500	8,000		13,970	38,150
15,250		37,900	6,000					10,108	5,000
63,700		9,750	7,800					6,330	4,000
7,500		23,698	3,200					2,300	
15,169		6,200	4,700					4,660	2,680
5,350		41,100	6,200		2,000			4,183	2,763
23,400			40,500					1,335	10,000
21,500								2,872	
\$411,750	\$345,000	\$1,158,798	\$714,428	\$144,000	\$217,500	\$23,000	\$23,000	\$149,811	\$944,713

## COUNTY.

## EXEMPTIONS.

\$5,900		\$16,000	\$1,500		\$7,000				
39,500		28,600						\$3,000	\$5,000
41,300		38,800	2,700	\$20,000				1,800	10,000
5,300		22,800	900		800			1,800	1,000
10,050		3,750	2,500					1,850	
43,000		182,000	46,000					4,650	200,100
1,950		2,000						500	1,000
4,900		4,000	2,600					600	
41,000	\$10,240,100	70,300	6,000		3,000			700	15,000
117,500	25,000	241,250	300,000	872,950				43,278	134,050
4,400		11,900	7,400					1,990	2,900
25,400		27,800	11,500					4,200	11,600
57,100	1,000	77,500	23,300					10,350	62,700
4,000		7,000	3,500						
279,500		1,039,175	115,000	179,000				36,900	597,135
18,100		19,800	16,500		2,000			1,200	
2,300		31,750	15,700					300	
87,200		262,900	130,800	58,400	33,800			21,650	25,000
21,900		46,500							
14,900		5,550	12,500				\$9,000	2,600	
49,675		158,300	43,500			\$3,000		7,750	45,600
2,900		8,800	18,500					1,650	
4,650		14,600	86,500					1,750	
\$905,425	\$10,266,100	\$2,320,675	\$846,900	\$1,130,350	\$45,800	\$3,000	\$9,000	\$149,518	\$1,110,985

ORLEANS  
REAL ESTATE

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggr.
Albion.....		\$900,000	\$185,000			\$94,400	\$1,152,470	\$2,231,400
Barre.....						15,800	19,130	34,930
Carlton.....	\$1,200					11,250	57,655	68,855
Clarendon.....					\$900	6,000	156,655	162,655
Guinea.....						7,850	69,530	77,380
Kendall.....						9,900	19,200	29,100
Murray.....		1,280,000				61,550	52,470	1,332,470
Ridgeway.....		75,000				118,500	547,405	740,905
Shelby.....						51,050	36,655	87,705
Yates.....					1,500	12,300	136,925	150,725
Total.....	\$1,200	\$2,105,000	\$185,000		\$2,300	\$388,500	\$2,280,083	\$4,673,803

OSWEGO  
REAL ESTATE

Albion.....						\$7,700	\$53,410	\$61,110
Amboy.....						3,300	3,400	6,700
Boylston.....			\$10		\$580	2,700	4,310	7,010
Constantia.....		\$5,000				9,050	25,635	34,685
Fulton, city.....			25,000	\$205,000			91,380	220,380
Granby.....					350	9,800	17,135	18,115
Hannibal.....						17,100	34,175	51,275
Hastings.....						11,300	21,365	32,665
Mexico.....			31,000		4,500	39,500	261,435	331,935
New Haven.....						6,400	15,795	22,195
Orwell.....					4,500	5,350	12,010	16,860
Oswego, city.....	\$1,303,300	241,800	205,500	382,000			822,649	1,732,749
Oswego.....			25,000		2,500	8,400	17,900	25,900
Palermo.....						7,300	27,380	34,680
Parish.....					1,000	7,300	20,381	27,681
Redfield.....						3,720	7,600	11,320
Richland.....			9,000			48,350	76,725	125,075
Sandy Creek.....			10,000			18,600	42,920	61,520
Schroepfel.....						8,850	29,511	38,361
Scriba.....						5,450	21,450	26,900
Volney.....					2,000	9,725	35,699	47,424
West Monroe.....						2,600	5,550	8,150
Williamstown.....						7,450	13,160	20,610
Total.....	\$1,303,300	\$246,800	\$280,510	\$612,000	\$15,430	\$239,945	\$1,770,934	\$4,948,819

UNTY.

MPTIONS.

Public schools, and cities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protec- tion of children and ani- mals.	Pension moneys.	Miscel- laneous.
\$9,400	\$19,500	\$256,500	\$829,000	\$375,000	\$40,000		\$10,000	\$7,470	\$805,000
15,800		11,000	6,500					1,630	
11,250		10,300	44,125	1,200				3,230	
6,000		10,900	143,855					1,900	800
7,850		16,800	49,600					3,130	
9,900		14,500	3,500					1,200	
40,350		69,710	2,900					9,860	21,000
79,500		281,100	247,000			\$3,000		15,503	1,270,000
21,050		17,700	9,150					11,805	105,000
11,950		29,200	103,125					4,600	1,750
\$2,250	\$19,500	\$718,510	\$1,438,755	\$376,200	\$40,000	\$3,000	\$10,000	\$60,328	\$2,003,550

UNTY.

MPTIONS.

\$7,700	\$19,150	\$31,200					\$3,000	
3,300	2,800	600						
2,700	2,550	100					1,660	\$590
8,750	19,400	2,600			\$5,000		3,635	300
29,000	24,700	40,000	\$1,600			\$25,000	25,090	176,000
9,400	2,700	1,200					13,225	350
17,100	27,550	1,350					4,975	
11,300	10,800	2,125					18,440	
34,500	61,600	176,800	31,000				23,085	9,500
6,400	14,200	825					770	
5,350	5,130	2,400					4,480	4,500
27,300	646,800	40,000	98,800	105,000	\$50,000		80,049	1,797,300
8,400	10,750	1,900	25,350				4,900	2,500
7,300	4,900	22,390						
5,400	7,570	3,800					9,011	2,500
3,720	5,660						1,950	
21,550	34,450	1,400					40,875	35,500
17,500	30,850	6,500					5,570	1,100
9,050	10,750	1,890					16,871	800
5,450	17,200	3,950					300	
9,725	8,550	17,300					9,848	2,000
2,000	1,800	1,700					2,050	
7,450	7,000	1,400					4,160	
\$71,045	\$877,750	\$361,430	\$156,750	\$110,000	\$50,000	\$35,000	\$274,004	\$2,032,940

OTSE

REAL EST.

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggreg.
Burlington.....						\$8,200	\$41,875	
Butternuts.....					\$4,000	28,950	55,050	
Cherry Valley.....						5,750	18,750	
Decatur.....							1,050	
Edmeston.....						9,650	14,625	
Exeter.....						3,650	14,660	
Hartwick.....						21,375	23,850	
Laurens.....						7,050	23,175	
Maryland.....						10,000	22,450	
Middlefield.....			\$50,000			8,050	63,550	
Milford.....		\$500				15,300	28,080	
Morris.....					2,000	26,700	37,275	
New Lisbon.....						3,000	11,925	
Oneonta, city.....		300,000		\$233,850			215,200	
Oneonta.....						5,350	20,922	
Otego.....						6,850	10,650	
Otsego.....			115,000		20,000	106,745	260,200	
Pittsfield.....						2,150	1,050	
Plainfield.....						5,375	13,605	
Richfield.....						21,850	45,365	
Roseboom.....		300				4,250	15,150	
Springfield.....						8,250	39,725	
Unadilla.....						25,850	51,000	
Westford.....		1,000				700	3,625	
Worcester.....						9,700	18,400	
Total.....		\$301,800	\$165,000	\$233,850	\$26,000	\$324,745	\$1,070,907	\$2,111,111

PUTN

REAL EST.

Carmel.....			\$5,000			\$10,300	\$31,450	\$46,750
Kent.....						2,750	8,250	11,000
Patterson.....						7,150	27,350	34,500
Phillipstown.....						33,800	229,675	263,475
Putnam Valley.....						2,450	8,050	10,500
Southeast.....					\$17,000	27,950	103,850	147,800
Total.....			\$5,000		\$17,000	\$84,400	\$408,625	\$604,125

UNTY.

PTIONS.

Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$6,200	\$12,700	\$22,500					\$6,675	
3,450	49,500	4,100					1,450	\$19,300
3,400	17,200						1,550	350
							1,050	
9,650	10,000	1,725					2,900	
3,630	7,450	850					6,300	
11,375	18,500	400		\$100			3,850	1,000
7,050	15,100	3,100					4,975	
9,400	12,400	3,100					4,950	600
8,050	7,500	54,200					1,850	50,000
11,400	15,500	5,200					7,390	4,400
10,700	28,300	2,550					6,225	18,000
3,000	7,800	225					3,900	
17,500	149,525	12,000	\$20,000		\$15,000		18,675	146,350
5,150	14,200	2,800					3,822	200
6,850	7,250	600					2,800	
16,745	136,500	3,150	79,000		30,000	\$15,000	11,550	120,000
2,150	800						250	
5,375	11,300	1,115					1,280	
11,850	42,200						3,165	
4,250	9,750	4,600					800	300
8,250	25,500	11,300					1,925	
25,250	37,900	1,850					11,850	
700	2,575						1,050	1,000
6,400	18,400							300
\$5,395	\$658,050	\$135,465	\$99,000	\$100	\$45,000	\$15,000	\$112,292	\$362,000

UNTY.

PTIONS.

10,300	\$22,000	\$4,450				\$5,000		\$5,000
2,750	7,550	400					\$300	
7,150	24,100	2,750					500	
38,400	\$1,000	202,300	20,675				5,700	
2,450		7,650	400					
25,150		92,000	6,900				4,950	19,500
\$1,500	\$1,000	\$355,600	\$35,575			\$5,000	\$11,450	\$24,500

## RENSSELAER

## REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Berlin.....						\$4,950	\$17,030	\$22,980
Brunswick.....						14,100	116,975	131,075
East Greenbush.....		\$1,600				8,000	106,700	114,300
Grafton.....						3,300	12,600	15,900
Hoosick.....		45,000			\$25,000	86,300	213,517	369,817
Nassau.....						5,600	32,480	38,080
North Greenbush.....						8,000	25,200	33,200
Petersburg.....						3,500	37,450	40,950
Potterskill.....						18,900	123,000	141,900
Rensselaer, city.....		2,000		\$107,000		3,800	19,100	122,800
Sand Lake.....						4,800	235,775	240,575
Schaghticoke.....						5,875	36,800	42,675
Schodack.....						20,950	109,950	130,900
Stephentown.....						24,900	94,400	119,300
Troy, city.....	\$480,000	239,650	\$680,000	2,382,805			3,500	9,445
Total.....	\$480,000	\$288,250	\$680,000	\$2,489,805	\$25,000	\$212,975	\$6,856,742	\$11,042,775

## ROCKLAND

## REAL ESTATE

Clarkstown.....			\$300,000			\$70,700	\$197,800	\$568,500
Haverstraw.....		\$157,650				49,400	157,200	364,250
Orangetown.....		1,200				235,000	1,247,650	1,483,850
Ramapo.....			60,000			196,800	345,300	602,100
Stony Point.....	\$100,000	42,100				16,600	44,600	203,300
Total.....	\$100,000	\$200,950	\$360,000			\$569,100	\$1,992,550	\$3,224,200

## COUNTY.

## EXEMPTIONS.

Public schools, libraries and libraries.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protec- tion of children and ani- mals.	Pension moneys.	Miscel- laneous.
\$4,950		\$12,200						\$4,830	
14,100		33,100	\$79,500					4,375	
8,000		19,500	87,000					200	\$1,600
3,300		8,000	1,000	\$3,000					
74,300	\$45,000	130,000	3,550					34,967	82,000
5,600		19,600	1,200		\$2,900			8,780	
8,000		19,000	5,500					700	
3,500		8,500	27,400					1,550	
19,900		103,000	20,600						
3,800		15,500	400					3,200	
84,000		205,200	1,600	1,000	2,000			25,975	29,900
4,775		34,900	1,900						1,100
20,950		76,700	26,000	3,000				4,250	
24,900		79,800	3,000	10,000				1,600	
								3,500	
22,500	895,000	2,442,300	371,000	1,073,000	375,800	\$295,000		154,257	2,935,463
11,575	\$940,000	\$3,207,900	\$629,650	\$1,090,000	\$380,500	\$295,000		\$248,184	\$3,049,963

## COUNTY.

## EXEMPTIONS.

59,000		\$47,800	\$10,000	\$140,000					\$311,700
22,400		139,700	17,500	157,650					17,000
19,000	\$646,000	385,400		189,000	\$19,000			\$8,250	17,800
19,500	3,000	224,700	7,900	102,000				7,700	137,300
16,500	800	43,300							142,700
16,400	\$549,800	\$340,900	\$35,400	\$588,650	\$19,000			\$15,950	\$826,500

## SAINT LAWRENCE

## REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Brasher.....						\$12,850	\$30,600	\$43
Canton.....	\$15,000	\$137,000	\$240,000		\$25,000	114,000	656,645	1 187
Chateaufort.....						1,650	2,750	4
Clifton.....					1,500	7,100	11,500	29
Colton.....					1,000	8,420	26,850	47
De Kalb.....						9,500	29,200	48
De Peyster.....						4,400	4,150	4
Edwards.....					7,000	7,200	9,285	23
Fine.....					1,400	6,800	5,660	13
Fowler.....					1,500	9,150	9,070	19
Gouverneur.....					400	66,700	149,000	215
Hammond.....		10,500				26,000	45,200	75
Herman.....						10,800	117,200	127
Hopkinton.....					1,000	9,450	12,200	23
Lawrence.....							14,415	16
Lisbon.....	4,502,000				4,000	10,000	131,000	4,647
Louisville.....					4,200	6,300	17,100	27
Mancoske.....						6,105	5,300	11
Madrid.....					4,800	10,300	32,050	42
Musena.....					30,000	53,950	91,700	170
Morristown.....						6,710	25,710	45
Norfolk.....					1,500	18,750	25,280	46
Ogdensburg, city.....	100,000	560,000		\$281,350	75,000		268,000	1,264
Oswegatchie.....						11,550	34,700	44
Parishville.....						8,700	43,620	52
Piercefield.....						2,500	7,100	11
Pierrepont.....						12,000	13,600	24
Pitcairn.....					500	1,850	2,300	4
Potadarn.....		400,000			17,000	71,700	366,945	555
Roselle.....						2,240	11,000	15
Russell.....						9,500	11,300	24
Stockholm.....					1,500	15,570	17,200	34
Waddington.....					11,500	10,000	54,300	71
Total.....	\$4,617,000	\$1,108,100	\$240,000	\$281,350	\$189,400	\$545,045	\$2,300,220	\$9,294

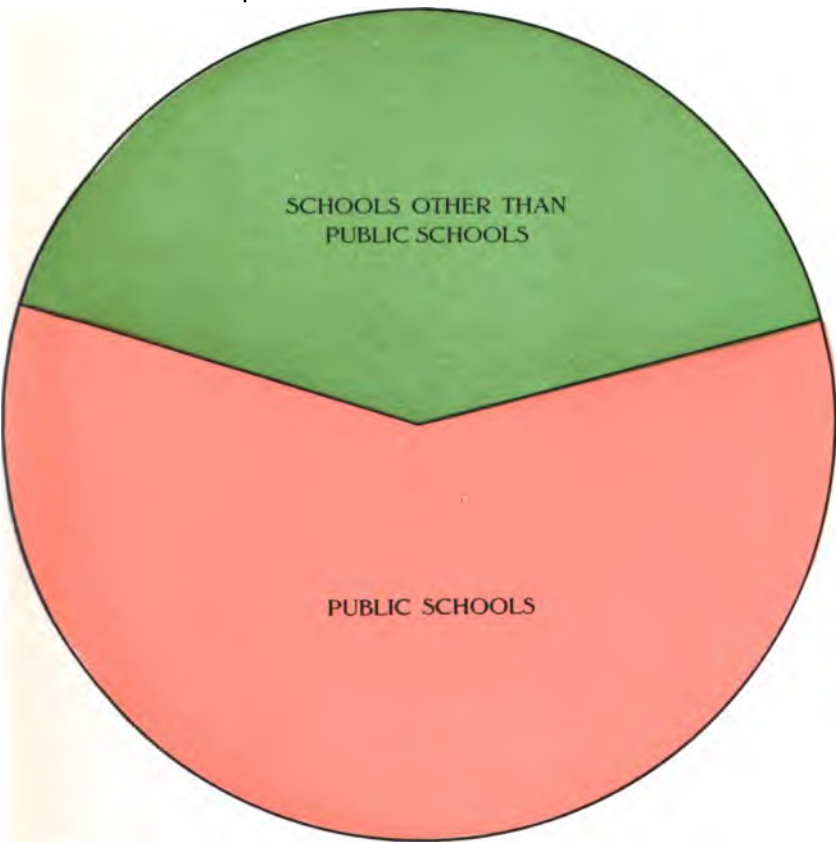
## SARATOGA

## REAL ESTATE

Ballston.....						\$6,100	\$52,700	\$7
Charlton.....						5,900	198,600	29
Clifton Park.....						13,300	102,350	11
Corinth.....						53,000	24,325	1
Day.....						2,000	3,875	1
Edinburg.....						1,000	2,200	1
Galway.....						8,100	16,800	1
Greenfield.....						3,375	25,625	2
Hadley.....						1,125	1,400	1
Halfmoon.....						64,000	70,250	13
Malta.....						7,100	28,250	1
Milton.....			\$83,900			107,050	160,235	58
Moreau.....							18,050	1
Northumberland.....		\$1,000				3,400	5,725	1
Providence.....			1,825			775	3,510	1
Saratoga.....						29,850	245,325	1
Saratoga Springs.....		40,000			\$40,000	115,000	182,770	1
Stillwater.....						30,000	63,625	1
Waterford.....		900,000			50,000	81,300	143,364	1 17
Wilton.....					1,200	3,625	6,500	1
Total.....		\$911,000	\$85,725		\$91,200	\$536,000	\$1,350,389	\$9,901



COMPARISON OF EXEMPTIONS FOR PUBLIC  
SCHOOLS AND SCHOOLS OTHER THAN  
PUBLIC SCHOOLS FOR YEAR 1909



Public Schools Exempt	\$144,784,870
Schools Other Than Public Schools Exempt	99,931,655



## UNTY.

## PTIONS.

Public schools, colleges, universities, conventions.	Private schools, colleges, universities, conventions.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- man and societies for protec- tion of children and ani- mals.	Pension money.	Miscel- laneous.
12,550	\$4,800	\$19,800	\$1,575					\$5,525	
10,000	291,000	184,000	238,000	\$100,000	\$50,000		\$45,645		\$189,000
1,650		600						2,150	
7,100		11,800							1,500
8,420		38,530	450					1,370	1,000
9,500		25,900	8,000					5,480	
4,400		8,800	250						
7,200		8,800	475					1,910	7,000
6,500		5,000	650						1,400
9,150		5,700	550					2,770	1,500
55,700		116,700	5,900		6,000			20,400	10,400
20,000		25,000	18,250	8,000				2,070	2,500
9,300		10,550	102,500					4,210	1,500
9,450		7,700	1,800					3,840	1,000
		800						13,615	
10,000		13,100	98,000	4,500,000				20,580	6,000
6,300		13,800	1,100					2,250	4,200
8,105		8,100	1,050					1,050	
10,300		18,000	4,800					9,250	4,800
13,950		76,400	11,800					3,500	30,600
8,710		18,610	650		420			6,130	
14,750		16,100	2,900					6,250	1,500
67,000	15,900	138,050		551,000	40,500		2,500	20,700	449,950
11,550		22,700	7,000	2,000				2,000	
8,700		12,080	25,150					6,440	
2,500		6,800	350						
12,600		8,500	3,700					1,050	
1,350		1,250	600					700	500
16,000		186,400	135,000		10,000		10,000	25,445	20,780
2,240		8,500	8,000					100	
9,500		10,000	600						
13,570		16,700	810					5,750	1,500
9,700		56,200						6,000	11,800
62,545	\$310,980	\$1,071,780	\$689,910	\$5,161,000	\$306,920		\$58,145	\$180,545	\$758,350

## UNTY.

## PTIONS.

\$6,100		\$36,000	\$9,200					\$7,500	
5,900	\$41,600	22,900	120,000					3,700	
13,300		24,880	73,100					4,300	
20,000		19,450	900					3,975	\$20,000
2,000		2,400	950					525	
1,000		1,500	175					525	
9,100		14,300	1,700					800	
3,375	15,000	8,600	425					1,000	
1,125		1,050	150					200	
64,000		57,800				\$3,000		4,450	
7,100	5,500	15,800	450		\$600			3,100	
8,550		111,400	17,300				\$22,500	9,035	122,400
3,400		5,600	2,300					10,100	
775		4,300	650			25		250	1,000
23,050		1,200	650	\$1,825				1,400	
67,000	11,050	111,550	24,450		100,000			7,325	6,800
22,900		140,450	9,150			7,000		15,120	128,000
70,500		61,800	1,700					625	8,000
3,025		128,500	2,550	5,000				7,334	910,800
		4,900	200					1,400	1,200
103,900	\$72,550	\$775,250	\$266,850	\$15,975	\$100,600	\$15,025	\$22,500	\$83,464	\$1,248,200

## SCHENECTADY

## REAL ESTATE

CITY AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Dunnesburg.....						\$13,395	\$31,339	\$44,734
Glenville.....						41,100	34,525	75,625
Niskayuna.....						4,200	18,425	22,625
Princeton.....							7,350	7,350
Rotterdam.....						30,800	24,625	55,425
Schenectady, city....	\$75,000	\$125,000	\$435,000	\$2,802,600			3,305,690	6,743,190
Total.....	\$75,000	\$125,000	\$435,000	\$2,802,600		\$89,495	\$3,421,954	\$6,948,189

## SCHOHARIE

## REAL ESTATE

Blenheim.....		\$3,900				\$2,300	\$10,400	\$14,700
Broome.....						1,700	13,410	15,110
Carlisle.....						3,950	11,850	15,800
Cobleskill.....					\$20,000	33,400	85,450	138,850
Conesville.....						2,250	5,627	7,877
Esperance.....						9,550	112,000	121,550
Fulton.....						5,275	20,700	25,975
Gilboa.....						5,730	29,775	35,505
Jefferson.....						4,650	13,450	18,100
Middleburg.....			\$30,000			15,500	141,250	196,750
Richmondville.....						48,350	61,600	110,950
Schoharie.....			43,000			44,475	71,900	159,375
Seward.....						3,250	9,300	12,550
Sharon.....						7,900	28,490	36,390
Summit.....	\$150					5,950	28,150	34,100
Wright.....						4,600	5,350	9,950
Total.....	\$150	\$3,900	\$73,000		\$20,000	\$198,830	\$648,762	\$944,542

## SCHUYLER

## REAL ESTATE

Catherine.....						\$5,900	\$16,550	\$22,450
Cayuta.....							747	747
Dix.....						36,150	24,530	60,680
Hector.....						14,550	97,175	111,725
Montour.....						5,400	66,000	71,400
Orange.....						6,100	28,960	35,060
Reading.....						2,400	5,375	7,775
Tyrene.....						7,700	11,100	18,800
Total.....						\$78,300	\$359,437	\$437,737

## COUNTY.

## EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$13,395		\$26,765	\$1,475					\$3,099	
41,100		29,300	2,450					2,775	
4,300		8,000	7,500					2,025	
		4,500						2,850	
30,800		18,475	4,350					1,800	
1163,800	\$892,000	1,642,750	375,200	\$442,000	\$70,000	\$71,000		\$62,740	\$2,023,800
\$1,253,295	\$892,000	\$1,729,790	\$380,975	\$442,000	\$70,000	\$71,000		\$76,189	\$2,023,800

## COUNTY.

## EXEMPTIONS.

\$2,300		\$8,800	\$900					\$700	\$3,900
1,700		4,500						8,910	
3,950		6,550	5,800						
31,900		81,100	4,350				\$20,000		1,500
2,250		4,900						727	
8,750		19,000	98,000						800
5,000		17,200	2,500						275
5,730		16,100	5,575					8,100	
4,650		10,000	2,850					600	
14,300		34,200	100,650	\$30,000				6,400	1,200
16,850		27,200	30,000					4,460	31,500
23,475		60,600	7,000		\$6,000		12,000	4,300	46,000
3,250		8,200	1,100						
7,900		26,000	480					2,000	
5,950		14,600	9,800					3,750	150
4,600		3,800	1,200					350	
\$142,555		\$342,750	\$265,715	\$30,000	\$6,000		\$32,000	\$40,297	\$85,325

## COUNTY.

## EXEMPTIONS.

\$5,900		\$13,700	\$1,000					\$1,850	
36,150		13,700						747	
14,550		32,750	57,320					10,930	
5,400	\$40,000	16,300	1,000		\$5,000			7,105	
6,100		6,525	14,900					3,700	
2,400		2,300	1,000					7,535	
7,700		6,100	3,000					2,075	
								2,000	
\$78,200	\$40,000	\$91,375	\$78,220		\$5,000			\$35,842	

# SENECA

## REAL ESTATE

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Covert.....					\$400	\$12,900	\$36,600	\$50,900
Fayette.....		\$900	\$20,000			14,700	18,450	\$55,050
Junius.....							1,200	1,200
Lodi.....						6,050	87,425	93,475
Ovid.....		1,000,000	15,000			21,300	64,325	1,100,625
Romulus.....		600,000				5,900	13,860	619,760
Seneca Falls.....						50,000	304,335	354,335
Tyre.....						2,900	7,160	10,060
Varick.....		1,850				5,850	23,220	30,920
Waterville.....			56,000			106,100	300,360	462,460
Total.....		\$1,603,750	\$91,000		\$400	\$235,700	\$856,905	\$2,737,755

# STEBUEN

## REAL ESTATE

Addison.....						\$51,200	\$59,900	\$111,100
Aveca.....						28,700	58,870	87,570
Bath.....		\$1,000,000	\$225,000		\$100,000	117,000	307,625	1,742,625
Bradford.....					150	2,200	10,100	12,300
Cameron.....						4,900	11,100	16,000
Campbell.....						5,500	41,629	47,129
Canisteo.....		400				33,425	58,092	91,917
Cato.....							9,600	9,600
Cobocoon.....						10,800	50,480	61,280
Corning, city.....	\$60,000	100	30,000	\$338,800			426,212	855,112
Corning.....						9,900	25,475	35,375
Dunaville.....					600	4,500	18,393	23,493
Erwin.....						13,200	30,480	43,680
Freemont.....							4,400	4,400
Greenwood.....						8,050	18,190	26,240
Hartsville.....						2,650	14,100	16,750
Hornby.....					500	4,950	3,900	9,350
Hornell, city.....		75,000	40,000	320,000			621,750	1,056,750
Hornellsville.....						10,000	31,600	41,600
Howard.....							30,700	30,700
Jasper.....						5,500	44,555	50,055
Lindley.....					800	5,950	9,800	16,550
Prattburg.....						14,200	41,267	55,467
Pulteney.....						5,650	98,340	103,990
Rathbone.....						5,450	14,800	20,250
Thurston.....						4,375	12,250	16,625
Troupsburg.....			800			3,000	7,523	11,523
Tuscarora.....						4,550	6,100	10,650
Urbana.....		8,000				41,250	48,060	97,310
Wayland.....						20,400	34,340	54,740
Wayne.....						2,800	16,425	19,225
West Union.....						4,300	3,075	7,375
Wheeler.....						6,400	15,650	22,050
Woodhull.....					400	7,975	55,662	64,037
Total.....	\$60,000	\$1,083,500	\$295,800	\$658,800	\$102,450	\$438,875	\$2,240,433	\$4,579,558

## COUNTY.

## EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improvement.	Agricultural societies, exempt firemen and societies for protection of children and animals.	Pension moneys.	Miscellaneous.
\$13,400		\$39,700	\$1,700					\$5,200	\$900
14,700		8,700	2,050					7,700	21,900
								1,300	
6,050		21,800	57,000					6,625	
21,300		88,500	2,700	\$1,000,000				3,125	15,000
5,900		10,200	800					3,150	600,000
44,000	\$39,000	175,800	17,000	40,000	\$3,000			31,935	12,000
2,900		6,200	750					200	
5,850		15,200	2,400					5,630	1,850
79,100		276,300	2,900					21,150	53,000
\$193,200	\$39,000	\$602,400	\$87,600	\$1,040,000	\$3,000			\$87,905	\$734,650

## COUNTY.

## EXEMPTIONS.

\$29,200		\$34,000	\$13,000					\$12,900	\$22,000
13,700		17,400	32,600					8,670	15,000
79,000		266,000		\$1,175,000	\$20,000		\$25,000	41,625	143,600
2,200		7,500	2,400						150
4,900		6,100	5,000						
5,500		16,850	20,100						
31,125		31,500	13,600						
		3,800						4,679	
10,000		26,200						12,992	2,700
189,500	\$30,000	326,900		55,000		\$16,000		5,800	
9,900		500	22,300					24,180	966
4,500		2,100	10,100		1,000			56,312	199,400
13,200		19,200	5,000					2,675	
		4,100						5,193	600
8,050		7,800	5,900					6,280	
2,750		4,700	9,400					300	
4,950		2,050						4,490	
180,000		425,500	100,000	25,000	4,000			1,850	500
10,000		7,500	10,800					67,250	275,000
		6,800	19,400					13,300	
5,500		10,300	33,805					4,600	
\$4,500		5,300	1,400					450	
14,200		8,800	14,200					3,100	800
5,650		10,900	84,500					18,267	
5,450		6,800	8,000					2,940	
4,375		4,550	7,700						
3,000		4,100	1,100						
4,550		3,900						2,323	800
16,250		28,000	2,250		8,000			2,200	
18,400	1,000	24,850	8,490					7,900	25,000
2,900		1,700	10,000						2,000
4,300		1,800	1,275					4,725	
6,400		5,900	7,300						
7,975		8,450	24,700					2,450	
								12,512	400
\$663,275	\$21,000	\$1,351,950	\$494,720	\$1,255,000	\$33,000	\$16,000	\$25,000	\$331,763	\$678,150

# SUFFOLK

## REAL ESTATE

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Babylon.....						\$98,500	\$424,350	\$522,850
Brookhaven.....			\$100,000			212,700	553,100	765,800
East Hampton.....	\$346,500				\$500	184,500	98,650	630,550
Huntington.....	4,500					90,900	165,450	260,850
Islip.....		\$2,552,000			45,000	172,700	391,600	3,161,300
Riverhead.....			85,000			39,500	180,900	305,400
Shelter Island.....					800	12,000	30,000	42,800
Smithtown.....		1,000,000			3,000	23,100	134,600	1,140,700
Southampton.....	136,000					64,500	498,400	698,900
Southold.....	426,000					108,100	221,600	755,700
Total.....	\$913,000	\$3,552,000	\$185,000		\$49,300	\$1,006,500	\$2,608,650	\$5,404,400

# SULLIVAN

## REAL ESTATE

Bethel.....						\$3,850	\$8,900	\$12,750
Callicoon.....						3,475	6,575	10,050
Cochecton.....						4,350	10,250	14,600
Delaware.....						4,100	18,800	22,900
Fallsburg.....						3,225	8,400	11,625
Forestburg.....						400	40,800	41,200
Freemont.....						3,400	5,575	8,975
Highland.....						1,650	3,975	5,625
Liberty.....						3,700	66,000	69,700
Lumberland.....						1,085	2,130	3,215
Mamakating.....						14,200	29,000	43,200
Neversink.....						4,550	12,650	17,200
Rockland.....		\$100				6,225	11,475	17,695
Thompson.....			\$11,000			16,865	16,750	33,615
Tusten.....						2,300	11,200	13,500
Total.....		\$100	\$11,000			\$73,375	\$252,480	\$325,855

# TIOGA

## REAL ESTATE

Barton.....		\$1,000				\$76,025	\$112,152	\$188,177
Berkshire.....						3,510	24,460	27,970
Candor.....		500				5,750	54,965	60,715
Newark Valley.....						18,800	127,200	146,000
Nichols.....						5,925	18,959	24,884
Owego.....			\$155,000			98,047	829,797	1,027,844
Richford.....						2,370	7,660	10,030
Spencer.....					\$2,000	23,450	84,750	108,200
Tioga.....		1,152				10,350	16,800	27,152
Total.....		\$2,652	\$155,000		\$2,000	\$244,227	\$1,276,773	\$1,523,651



COUNTY.  
EXEMPTIONS.

Public schools, colleges and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protection of children and ani- mals.	Pension moneys.	Miscel- laneous.
\$83,000	\$500	\$76,800	\$344,400					\$2,660	\$5,500
194,500		372,200	12,700	\$244,500	\$4,000			19,700	18,200
194,000	15,000	60,450	3,950	286,500		\$10,000		250	61,000
85,100	15,000	121,300	11,100	4,500	10,000	3,000		5,060	5,800
153,500		331,600	25,500	2,500,000		18,000		16,500	116,200
37,000		143,300	12,850	3,000	2,000	1,000	\$10,000	8,750	87,500
12,000		27,000	1,000		2,000				800
21,800		45,800	1,800	1,085,000				2,000	4,300
55,500	10,000	320,700	24,750	136,000	30,500	2,500		5,950	113,000
83,000	2,500	164,500	19,600	33,500		6,000		6,500	439,500
\$20,000	\$43,000	\$1,672,650	\$457,650	\$4,298,000	\$48,500	\$40,500	\$10,000	\$67,350	\$851,800

COUNTY.  
EXEMPTIONS.

\$3,850		\$5,500	\$500					\$2,900	
3,475		4,200	1,000					1,375	
4,350		9,000	700					550	
4,100	\$4,500	8,350						950	\$5,000
3,225		5,375	1,975					1,050	
400	40,000	300						500	
3,400	500	4,300	350					425	
1,650		2,650			\$300			1,025	
3,700	1,300	18,000	800	\$40,000				5,900	
1,085		575	1,525					30	
14,200		25,000	1,000					3,000	
4,550		9,950			2,500			200	
5,525	1,000	9,075	1,400		100				700
14,645	3,400	10,050	2,500			\$800			13,000
2,100		4,300	6,100					800	200
\$70,475	\$50,700	\$116,625	\$17,850	\$40,000	\$2,900	\$800		\$18,705	\$18,900

COUNTY.  
EXEMPTIONS.

\$30,525		\$72,850	\$6,350					\$32,952	\$26,500
3,510		19,900	700					3,860	
4,750		33,650	3,390					17,985	1,500
17,800		46,200	71,000		\$10,000				1,000
5,925		14,670	2,275					2,014	
87,447	\$3,100	187,300	592,000	\$30,000	10,000		\$16,000	21,397	145,600
2,370		3,100	390					4,170	
23,450		13,220	63,500					8,020	2,000
10,350		11,000	2,500					3,300	1,152
\$20,127	\$3,100	\$401,890	\$742,075	\$30,000	\$20,000		\$16,000	\$93,708	\$177,752

TOMPKI

REAL EST

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggr
Caroline.....						\$6,750	\$22,080	\$
Danby.....					\$900	6,600	18,000	\$
Dryden.....						28,150	130,570	\$
Enfield.....						4,825	11,704	\$
Groton.....						76,350	92,001	\$
Ithaca, city.....	\$8,000		\$60,000	\$590,150			12,230,550	12,64
Ithaca.....							49,060	\$
Lansing.....						14,100	27,280	\$
Newfield.....		\$1,100				12,000	30,820	\$
Ulysses.....			50,000			27,690	148,545	21
Total.....	\$8,000	\$1,100	\$100,000	\$680,150	\$900	\$196,465	\$12,741,500	\$13,4

ULST

REAL EST

Denning.....						\$8,770	\$2,265	\$
Esopus.....					\$900	5,300	124,425	\$
Gardiner.....						5,500	11,300	\$
Hardenburg.....						1,500	600	\$
Hurley.....						6,900	23,080	\$
Kingston, city.....	\$70,000	\$66,800	\$169,300	\$547,800			1,089,250	1,4
Lloyd.....						325	1,065	\$
Martletown.....						13,000	43,905	\$
Marlboro.....						5,750	20,425	\$
New Paltz.....		85,000	30,000			6,550	24,850	\$
Olive.....						2,600	27,695	\$
Pattskill.....						2,050	8,500	\$
Rochester.....						4,000	19,050	\$
Rosendale.....						6,150	17,400	\$
Saugerties.....						45,800	50,000	\$
Shandaken.....						217,699	126,376	\$
Shawangunk.....						19,300	48,950	\$
Ulster.....						4,750	15,150	\$
Wawarsing.....		200,000				6,100	17,550	\$
Woodstock.....						16,400	52,830	\$
Total.....	\$70,000	\$351,800	\$199,300	\$547,800	\$900	\$370,170	\$1,719,695	\$1,1

UNTY.

PTIONS.

dic ols, s and ities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary society, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protec- tion of children and ani- mals.	Pension money.	Miscel- laneous.
8,750		\$14,900						\$7,180	
5,600		4,800	\$2,840					10,300	\$800
1,450		22,000	4,000	\$48,000	\$12,500		\$10,000	17,070	23,500
1,825		7,000	1,200					3,804	
1,350		50,300	17,400					24,101	52,000
1,000	\$11,462,100	\$41,950	70,150	53,500	30,000	\$16,200		103,650	459,750
	29,750		15,800					4,400	
1,100		13,500	7,200					6,580	
1,000		19,800	3,400					7,020	1,100
1,080		50,900	74,800	50,000			6,500	7,345	1,600
1,335	\$11,491,850	\$664,350	\$190,790	\$151,500	\$62,500	\$16,200	\$16,500	\$191,810	\$538,150

UNTY.

PTIONS.

720		\$1,250						\$1,115	
380	\$119,000	18,325	\$1,900			\$200		4,000	\$800
500		11,300							
500		600							
900		21,500	800					700	
700	24,100	734,700	\$3,300	\$174,400	\$46,600	\$22,000		74,730	438,000
325		900	100					65	
000		38,700	6,225					980	
550		14,800						3,625	
750		21,885	700					2,205	
000		22,450	2,190	30,000	1,000			2,055	
050		4,750						3,750	
000		15,500	1,500					2,060	
150		13,800	2,000					1,600	
800	3,000	42,400	1,600	400				4,600	42,000
900		98,900	6,625		1,000	4,600		12,250	121,000
750		23,200	18,000	5,700	1,000			3,050	600
700		30,400	1,600				\$1,000	2,150	
100		14,600						2,950	
600	200,000	37,650	2,105					13,075	
825		19,800	2,500					2,850	
270	\$337,100	\$1,195,810	\$131,145	\$210,500	\$49,600	\$26,800	\$1,000	\$137,940	\$602,500

# WARR REAL EST

CITIES AND TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggre
Bolton .....					\$4,000		\$9,050	
Caldwell .....		\$6,740	\$9,000			\$4,050	24,835	
Chester .....						3,350	7,400	
Glen Falls, city .....		50,000		\$473,600			628,550	1.1
Hague .....					500	2,750	3,560	
Horicon .....					100	950	2,800	
Johnsburg .....						7,400	19,320	
Luzerne .....						27,930	50,250	
Queensbury .....					200	8,550	28,475	
Stony Creek .....						3,900	4,800	
Thurman .....						2,250	2,350	
Warrensburg .....			18,000			16,725	85,560	
Total .....		\$56,740	\$27,000	\$473,600	\$4,800	\$77,855	\$866,950	\$1.5

# WASHINGTON REAL EST

Argyle .....		\$50,000			\$7,600	\$273,100	\$
Cambridge .....				\$1,500	5,900	14,344	
Dresden* .....							
Easton .....	\$230			7,000	7,860	17,164	
Fort Ann .....			8,000		10,850	72,605	
Fort Edward .....					41,500	64,000	
Granville .....					110,100	104,500	
Greenwich .....					56,500	188,147	
Hampton .....				575	2,750	5,225	
Hartford .....					5,130	22,555	
Hebron .....					6,400	30,900	
Jackson .....					5,450	5,625	
Kingsbury .....	500,000	40,000			66,000	141,230	
Putnam .....				500	2,400	4,900	
Salem .....		35,000			30,000	96,000	
White Creek .....		39,600			30,700	73,750	
Whitehall .....	50,000				104,100	172,956	
Total .....	\$550,230	\$172,600		\$9,575	\$511,230	\$1,298,003	\$2.5

\*No report.

COUNTY.

EXEMPTIONS.

Public schools, colleges, universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protec- tion of children and ani- mals.	Pension moneys.	Miscel- laneous.
\$4,000	\$7,000	\$7,600	\$2,600		\$1,500			\$1,450	\$4,000
3,350		13,000		\$1,000				735	15,790
163,400	12,000	6,400		58,000	7,000	\$40,800		99,650	380,000
2,750		401,100	10,000					2,000	500
950		2,000	300		100			250	
7,400		14,400	1,775					3,145	
27,900		47,100	1,200					1,950	
8,550		4,550	13,450	100				10,475	100
3,900		4,250	100					450	
2,250		2,200						150	
16,725		48,000	30,000	10,000	4,000			3,560	8,000
\$41,405	\$19,000	\$551,260	\$59,975	\$69,100	\$12,600	\$40,800		\$124,415	\$388,390

COUNTY.

EXEMPTIONS.

\$7,600	\$51,600	\$216,000	\$50,000				\$5,500	
5,900	8,000	3,600					2,744	\$1,500
7,850	12,300	1,000		\$2,000			3,864	5,230
10,850	22,700	45,400					4,505	
38,500	28,600	15,000				\$8,000	20,400	3,000
32,100	84,500	17,500			\$2,500			78,000
56,500	143,200	10,350		4,000	1,500		29,097	
2,750	3,425	225					1,575	575
5,130	13,100	1,275			2,000		6,180	
6,100	37,600	1,750					550	
5,450		150					5,475	
66,000	119,800	2,500					18,930	540,000
2,400	3,900	1,000						500
38,000	79,000	1,000		3,000			15,000	36,000
37,200	72,950	800				39,600		2,500
37,500	93,000	44,000		1,000	15,500		20,458	115,600
\$60,130	\$773,675	\$361,550	\$50,000	\$10,000	\$21,500	\$47,600	\$134,278	\$782,905

WAYNE

REAL ESTATE

TOWNS	Federal	State	County	City	Town	Village and school district	Private ownership	Aggregate
Arundel		\$618,875			\$30,000	\$142,400	\$425,241	\$1,216,771
Bufile						5,800	22,153	27,953
Galen						48,000	154,591	202,591
Mason						6,100	28,550	34,650
Lyons		310,000	\$164,000		20,000	29,100	358,408	831,508
Macedon		300,000				12,800	82,900	286,700
Marion						10,250	95,149	105,399
Ontario						15,700	83,160	98,860
Palmyra		36,000	15,000			62,000	299,000	412,000
Rose					3,000	12,900	99,327	115,227
Savannah						29,190	18,539	47,729
Sodus							13,210	13,210
Walworth						17,900	66,000	83,900
Williamson						11,080	69,040	80,120
Wolcott						43,900	167,607	211,507
Total		\$1,264,875	\$179,000		\$53,000	\$437,940	\$1,980,975	\$3,915,815

WESTCHESTER

REAL ESTATE

Bedford		\$300,500				\$68,400	\$207,910	\$574,810
Carlisle		25,000			\$12,400	522,300	2,814,000	3,400,700
Eastchester						252,000	40,650	292,650
Greenburgh			\$87,000			908,200	3,638,292	4,646,492
Harrison						62,900	97,400	160,300
Lewisboro						7,400	55,100	62,500
Mamaroneck					9,000	325,800	322,151	647,951
Mount Pleasant			100,000			289,000	2,172,251	2,561,251
Mount Vernon, city		50,000		\$786,000			1,120,775	2,006,775
New Castle						49,700	55,600	105,300
New Rochelle, city	\$1,200,000			\$74,740			858,400	2,033,140
North Castle		350				8,500	173,550	182,400
North Salem					1,500	5,100	29,150	35,750
Ossining		1,580,200				224,000	1,129,064	2,933,264
Pelham					900	61,400	106,544	168,844
Poundridge						2,800	17,131	19,931
Rye					295,000	498,200	933,800	1,727,000
Saugerties					5,000	37,800	38,800	43,800
Somers						21,500	295,300	316,800
White Plains		3,562,000	1,295,000	5,249,588		1,357,550	1,761,880	7,924,918
Yonkers, city		80,000	36,200				4,835,400	5,051,600
Yorktown		109,000				220,000	147,300	476,300
Total	\$1,200,000	\$5,627,050	\$1,518,200	\$6,910,328	\$324,800	\$4,988,950	\$20,907,346	\$41,989,674

## UNTY.

## EMPTIONS.

Public schools, ages and universities.	Private schools, colleges, universities, convents.	Religious, Bible, missionary tract, parsonage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protec- tion of children and animals.	Pension moneys.	Miscel- laneous.
\$58,100		\$178,250	\$200,000	\$368,875	\$20,000			\$34,961	\$369,390
5,900		10,500	1,350					10,303	
45,500		67,500	43,000			\$10,000		14,091	2,800
6,100		8,000	16,000					2,850	
8,100		172,500	177,100				\$10,000	8,808	385,000
12,300		11,000	48,300					4,500	309,500
10,250		38,000	50,000					7,149	
15,700		27,100	80,000					6,000	
42,000		130,300	140,000				15,000	9,300	56,000
12,900		86,700	46,850					16,967	1,000
20,190		8,500	4,500					5,839	
		1,750						11,460	
17,900		30,700	24,400				6,000	5,200	
11,000		28,300	37,600					2,050	
40,400		62,150	90,800					24,652	1,400
\$1,240		\$322,340	\$356,455	\$368,875	\$20,000	\$10,000	\$51,000	\$466,180	\$1,239,700

## UNTY.

## EMPTIONS.

\$9,900		\$118,000	\$12,000	\$75,000				\$2,310	\$209,000
31,300	\$2,177,500	222,800	45,500	335,000		\$22,500		10,700	55,000
85,000		21,650	5,300	13,500					14,000
85,500	400,000	975,000	197,500	2,077,000	\$10,000		\$50,000	5,790	450,700
77,900		84,500	12,900						26,000
7,400		51,300	2,000					1,800	
63,000		311,500	10,550						61,800
77,000	509,000	369,500	890,000	389,300	11,000			3,450	203,000
30,200	38,000	637,450	10,000	404,500	77,000	3,500		2,325	213,300
49,700		52,100	3,500						
69,000		655,500	36,900	114,000		40,000		10,800	1,616,940
9,500		45,500	1,000	125,750				1,300	350
5,100		29,000	150						1,500
24,000	219,000	769,500	40,000	95,000				15,566	1,500,200
40,500		98,700		5,800				2,044	21,800
2,500		10,700						6,431	
80,200	90,000	432,500	36,000	369,000				6,300	513,000
35,500		32,500							7,000
21,500	250,000	26,700	9,800	10,000		2,000			
67,900	78,750	705,900	86,600	4,343,800	20,000	50,000		18,830	2,164,650
31,870	1,016,000	2,021,500	290,800	1,499,800		37,400		23,200	3,580,618
20,000		45,300	2,000	209,000					200,000
67,470	\$4,778,250	\$7,717,100	\$1,093,400	\$10,066,450	\$118,000	\$155,400	\$50,000	\$110,846	\$10,959,758

## WYOMING

## REAL ESTATE

TOWNS.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	Aggregate.
Arcade.....						\$52,100	\$54,475	\$106,575
Attica.....					\$2,000	19,200	50,522	61,722
Bennington.....						7,150	15,536	22,686
Castile.....					6,000	89,750	98,600	104,600
Covington.....					500	3,300	3,913	4,413
Eagle.....						5,350	14,230	19,580
Guineville.....					4,000	21,200	37,275	42,275
Genesee Falls.....					2,600	2,800	12,280	15,080
Java.....						7,300	44,125	51,425
Middlebury.....						19,100	33,250	52,350
Orangeville.....							5,000	5,000
Perry.....					20,000	72,500	433,322	525,822
Pike.....						5,500	20,275	25,775
Sheldon.....						5,900	28,150	34,050
Warsaw.....			\$51,000		10,000	27,200	150,980	238,180
Wethersfield.....						4,700	8,310	13,010
Total.....			\$51,000		\$45,100	\$343,050	\$1,019,263	\$1,459,313

## YATTON

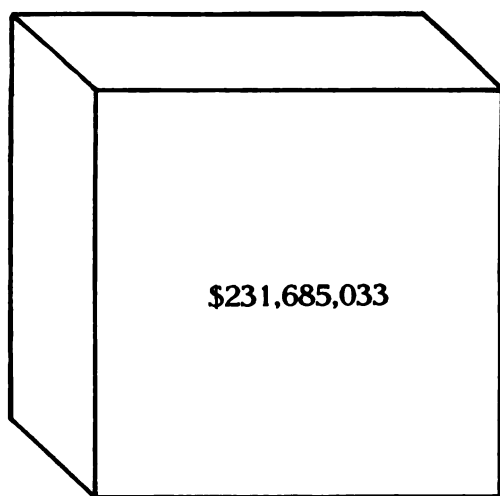
## REAL ESTATE

Barrington.....						\$4,000	\$10,350	\$14,350
Benton.....						5,100	41,200	46,300
Italy.....		\$150				4,200	15,550	15,700
Jerusalem.....						90,500	36,030	126,530
Middlesex.....					\$1,500	5,900	18,500	25,400
Milo.....			\$75,000			61,500	177,300	313,800
Potter.....						12,750	35,775	48,525
Starkey.....					1,000	61,400	52,325	114,725
Torrey.....						4,400	7,000	11,400
Total.....		\$150	\$75,000		\$2,500	\$249,750	\$394,030	\$721,230

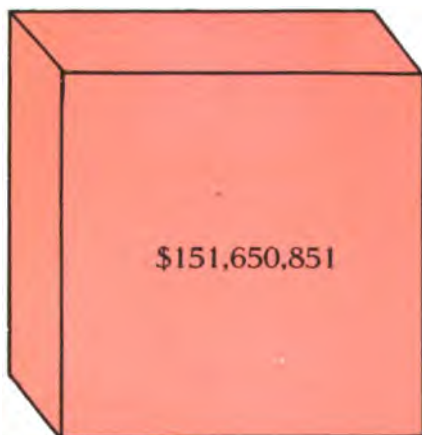




**COMPARISON OF THE DIFFERENT KINDS OF  
EXEMPT PROPERTY FOR THE YEAR  
1909, EXCLUDING MISCELLANEOUS**



**Churches, Parsonages and Clergymen**



**Benevolent and Charitable**



**Public Schools**

**COMPARISON OF THE DIFFERENT KINDS OF  
EXEMPT PROPERTY FOR THE YEAR  
1909, EXCLUDING MISCELLANEOUS**



**Schools Other Than Public Schools**



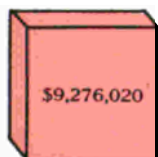
**Cemeteries**



**Libraries**



**Moral and  
Mental**



**Pension  
Property**



**Agricultural  
Societies**



ate ols, ges, alties. ents.	Religious, Bible, missionary tract, personage, ministers.	Cemeteries.	Benevolent, charitable, hospital and infirmary.	Scientific, library, literary, patriotic, historical.	Moral or mental improve- ment.	Agricultural societies, exempt fire- men and societies for protec- tion of children and ani- mals.	Pension moneys.	Miscel- lanous.
	\$48,500	\$1,980					\$3,995	\$36,200
\$6,000	37,400	9,800					6,322	2,000
	13,100	940					1,496	
	43,000	43,000		\$10,000			2,600	84,000
	2,500	675					738	500
	6,700	400					7,130	
	32,200	2,850					2,225	4,000
	11,675	615						2,600
2,000	38,050	2,125					1,950	
	28,700	3,350		1,200				12,500
	4,300						700	
	187,700	195,000				\$10,000	40,622	22,500
	9,050	1,650		700			8,875	
	26,900	1,350						
	89,300	3,850	\$2,000	18,000		5,000	40,840	60,000
	6,100	550					1,660	
\$8,000	\$585,075	\$268,135	\$2,000	\$39,900		\$15,000	\$119,153	\$224,300

S.

	\$5,800	\$50					\$4,500	
	31,000	3,800	\$150				6,250	
	9,400	2,050					4,100	\$150
	20,880	5,200					9,950	
	12,500	150					5,850	1,500
	126,800	16,100				\$6,000	28,400	75,000
	21,900	6,500					7,375	
	24,900	6,300	1,500				9,625	1,500
	3,700	900					2,400	
	\$266,880	\$41,050	\$1,650			\$6,000	\$78,450	\$78,150

## RECAPITULATION

REAL ESTATE

COUNTIES.	Federal.	State.	County.	City.	Town.	Village and school district.	Private ownership.	AGP
Albany.....	\$2,149,374	\$34,556,600	\$694,150	\$7,501,725		\$235,100	\$15,718,511	\$9
Allegany.....		15,666	85,000		\$4,700	327,815	1,246,334	1
Broome.....	160,000	1,240,000	1,100,000	3,553,200		6,030	2,263,138	8
Cattaraugus.....	28,000	131,980	140,000	544,130		43,800	1,271,292	2
Cayuga.....	101,800	1,405,885	180,000	1,137,600		1,000	2,043,060	4
Chautauqua.....	213,660	252,023	374,000	1,854,100		3,450	3,177,003	4
Chemung.....	180,000	1,575,000	191,500	1,036,500			2,263,423	5
Chemung.....		320,800	76,500		3,000	275,490	1,030,797	1
Clinton.....	167,660	2,285,683	184,550	332,300		6,900	925,751	4
Columbia.....		390,000	267,000	540,800		3,700	1,250,730	2
Cortland.....		276,000	62,000	125,700		20,900	980,622	1
Delaware.....			65,000			379,835	619,090	1
Dutchess.....	120,000	4,122,806	275,000	896,000		23,200	6,104,784	11
Eric.....	6,634,775	5,720,495	1,174,515	18,529,615		28,850	22,176,983	54
Essex.....	4,000	75,000	8,800			3,960	640,982	
Franklin.....		107,928	88,000			14,400	390,139	
Fulton.....	80,000	65,000	35,000	282,900		100	1,097,178	1
Genesee.....	45,000	800,000	180,000		6,500	698,975	2,527,853	2
Greene.....		30,000	146,000			328,200	690,606	1
Hamilton.....			18,000		1,850	46,450	46,255	
Herkimer.....		353,000	107,000	276,000		1,000	1,253,011	2
Jefferson.....	2,109,300	79,000	225,000	1,530,500		52,500	2,869,332	6
Lewis.....		62,000				22,660	361,260	
Livingston.....		416,600	120,000		3,000	577,925	882,755	2
Madison.....			115,500	306,900	3,500	351,905	1,511,152	2
Monroe.....	658,000	1,856,400	1,225,750	5,218,450	6,000	464,350	11,805,154	21
Montgomery.....	10,000	1,420,000	126,000	321,100		95,350	960,280	1
Nassau.....	900	10,000	200,000		77,000	1,275,000	4,179,265	3
New York, Greater.....	65,762,200	2,074,650	3,478,750	919,479,380			300,516,941	1,364
Niagara.....	726,800	2,060,000	97,500	1,798,400	7,200	184,200	3,597,243	9
Oneida.....	510,000	2,258,315	1,132,000	1,421,230	13,900	399,245	5,099,250	11
Onondaga.....	250,000	1,594,450	2,137,500	11,061,200	8,500	386,400	9,699,303	25
Ontario.....	75,000	297,463	267,500	459,700	28,650	698,650	2,575,637	4
Orange.....	10,275,100	1,168,500	189,000	800,385	30,700	666,825	3,667,043	16
Orleans.....	1,200	2,105,000	185,000		2,300	268,500	2,280,083	4
Oswego.....	1,303,800	246,800	280,510	612,000	16,430	239,945	1,770,934	4
Otego.....		301,800	165,000	238,850	26,000	394,745	1,070,807	2
Putnam.....			5,000		17,000	39,400	408,625	
Rensselaer.....	480,000	238,250	690,000	2,489,805	25,000	292,975	6,656,742	11
Rockland.....	100,000	200,950	360,000			559,160	1,082,530	3
Saint Lawrence.....	4,617,900	1,108,100	240,000	281,350	160,400	545,045	2,309,230	9
Saratoga.....		941,000	85,725		91,200	536,000	1,350,389	3
Schenectady.....	75,900	125,990	435,900	2,802,600		89,495	3,421,954	6
Schoharie.....	150	3,900	73,000		20,000	198,830	645,762	
Schuyler.....						78,200	250,437	
Seneca.....		1,603,750	91,000		400	235,700	856,905	2
Steuben.....	60,000	1,083,500	295,800	658,800	102,450	438,875	2,240,433	4
Suffolk.....	913,000	3,552,000	185,000		49,300	1,006,500	2,698,660	8
Sullivan.....		100	11,000			73,375	253,480	
Tioga.....		2,652	155,000		2,000	244,227	1,276,773	1
Tompkins.....	8,000	1,100	100,000	590,150	800	186,455	12,741,500	15
Ulster.....	70,000	351,800	199,300	547,600	900	370,170	1,719,885	9
Warren.....		56,740	27,000	473,600	4,800	77,855	866,950	2
Washington.....		550,230	172,600		9,575	511,230	1,898,003	3
Wayne.....		1,264,875	179,000		53,000	437,940	1,980,975	3
Westchester.....	1,200,000	5,627,050	1,518,200	6,910,328	324,800	4,938,950	20,907,346	41
Wyoming.....			51,000		45,100	343,050	1,019,263	1
Yates.....		150	75,000		2,500	249,750	394,030	
Totals.....	\$99,019,099	\$86,153,550	\$20,295,350	\$994,502,528	\$1,411,845	\$25,390,740	\$486,978,571	\$1,713

NTIES.

NS.

Private schools, etc.	Religious, etc.	Cemeteries.	Benevolent, etc.	Scientific, etc.	Moral, etc.	Agri- cultural, etc.	Pensions.	Miscel- laneous.
181,900	\$6,541,800	\$5,154,850	\$2,047,500	\$4,333,100	\$531,100	\$15,000	\$177,261	\$38,819,849
137,600	561,175	372,555	2,600	24,600	200	5,000	142,604	160,265
116,200	1,495,800	91,390	158,200	90,000	150,175		385,903	5,850,050
329,200	350,800	120,635	52,000	11,500		20,000	187,657	729,710
941,100	1,309,375	291,770	121,000	48,000	34,600	3,000	254,205	2,509,085
150,500	1,473,200	679,075	369,000	289,600	130,800	8,000	292,828	1,970,723
173,000	1,319,850	129,150	376,500	15,000	36,500	10,000	261,423	2,394,000
	384,525	371,760	361,500	43,000	5,000	45,000	179,512	158,850
474,125	289,855	10,926	539,800	9,085	48,350	5,000	34,410	2,331,323
	837,275	143,885	204,800	21,400	17,000	15,000	59,300	791,200
	449,325	211,900	40,000	25,000		54,000	124,197	141,250
	480,230	45,925	20,500	5,000	3,500	7,000	71,944	184,400
299,212	1,717,900	249,405	4,755,006	138,275	106,800		85,492	800,400
914,000	11,091,365	2,335,725	11,808,920	636,610	304,475	111,775	489,833	18,200,390
7,000	276,450	60,350	297,500	9,500	7,000	5,000	58,692	47,200
108,928	245,270	14,255	36,000	4,400		22,425	55,789	108,480
4,000	535,000	119,720	74,000	80,000	4,000	154,425	151,030	187,700
600,000	755,375	1,333,710	79,500	63,000	8,000	55,000	73,270	596,500
28,000	411,675	50,625	19,000	33,000	11,900	3,300	58,106	274,200
	44,600	320					3,325	19,850
55,000	812,225	124,775	113,000	54,000	26,700	10,000	122,311	908,650
45,000	1,263,775	434,430	274,000	116,100	43,000	176,400	257,127	3,373,600
36,000	183,700	75,140	30,000			18,000	48,410	108,450
121,500	570,700	65,880	144,600	39,000	3,500	3,400	98,775	410,700
576,000	592,250	112,645	79,200	71,000		16,000	130,557	393,700
909,250	6,703,950	719,250	1,916,200	50,100	1,328,850	22,000	552,704	5,201,900
46,500	655,380	58,500	90,000	25,000		15,000	75,900	1,024,000
430,000	2,292,000	84,900	159,400	85,000	54,000	75,000	24,865	498,100
323,850	147,277,610	22,702,050	96,543,825	26,705,000	10,960,275	951,200	487,931	834,668,665
829,300	1,186,900	791,230	294,500	75,000	96,700	17,500	107,523	3,901,000
737,450	2,558,390	298,070	2,309,500	301,080	611,150	13,000	495,120	2,503,495
771,000	4,946,675	1,431,825	1,531,300	320,000	159,200	501,250	605,053	11,399,550
346,600	1,158,798	714,428	144,000	217,500	23,000	23,000	149,811	944,713
265,100	2,320,675	846,900	1,130,350	45,000	3,000	9,000	149,518	1,110,985
19,500	718,510	1,438,755	376,200	40,000	3,000	10,000	60,328	2,003,550
	977,750	361,430	156,750	110,000	50,000	35,000	274,004	2,032,940
	658,050	135,465	99,000	100	45,000	15,000	112,292	362,000
1,000	355,600	35,575				5,000	11,450	24,700
940,000	3,207,900	629,650	1,090,000	380,500	295,000		248,184	3,049,963
649,800	840,900	35,400	588,650	19,000			15,950	626,500
310,900	1,071,700	680,010	5,161,000	106,920		58,145	180,545	758,350
72,550	775,250	266,850	15,975	100,600	15,025	22,500	83,464	1,248,200
892,000	1,729,790	390,975	442,000	70,000	71,000		70,139	2,023,800
	342,750	255,715	30,000	6,000		32,900	40,297	85,325
40,000	91,375	78,220		5,000			35,842	
39,000	602,400	87,000	1,040,000	3,000			87,005	734,650
21,000	1,351,950	484,720	1,255,000	33,000	16,000	25,000	331,763	678,150
43,000	1,672,650	457,650	4,293,000	48,500	40,500	10,000	67,350	851,800
50,700	116,625	17,850	40,000	2,900	800		18,705	18,900
3,100	401,890	742,075	20,000	20,000		16,000	93,708	177,752
491,850	664,350	196,790	151,500	62,500	16,200	16,500	191,810	538,150
337,100	1,195,810	131,145	210,500	49,600	26,800	1,000	137,940	602,500
19,000	551,260	59,975	69,100	12,600	40,800		124,415	388,290
	773,675	361,550	50,000	10,000	21,500	47,000	134,278	782,905
	822,340	956,455	368,875	20,000	10,000	31,000	166,180	1,239,700
778,250	7,717,000	1,693,400	10,066,450	118,000	155,400	60,000	110,846	10,959,758
8,000	585,075	268,135	2,000	29,900		15,000	119,153	224,300
	266,880	41,050	1,650			6,000	78,450	78,150
931,655	\$231,685,033	\$50,003,904	\$151,050,851	\$35,233,770	\$15,515,800	\$2,796,020	\$9,276,494	\$972,813,286

*STATEMENT showing aggregate special franchise valuations in the several cities and towns of the State as made by the State Board of Tax Commissioners for the year 1909.*

County.	Cities and towns.	Special franchises.	
Albany.....	Albany, city .....	\$5,152,950	
	Berne.....	7,245	
	Bethlehem.....	34,025	
	Coeymans.....	43,275	
	Cohoes, city .....	518,250	
	Colonie.....	568,750	
	Green Island.....	390,200	
	Guilderland.....	9,050	
	Knox.....	1,530	
	New Scotland.....	22,525	
	Rensselaerville.....	3,800	
	Watervliet, city.....	590,125	
	Westerlo.....	2,090	
			<b>\$7,343,815</b>
Allegany.....	Alfred.....	\$20,050	
	Allen.....	1,825	
	Alma.....	17,405	
	Almond.....	13,145	
	Amity.....	20,650	
	Andover.....	25,620	
	Angelica.....	20,575	
	Belfast.....	11,760	
	Birdsall.....	895	
	Bolivar.....	39,800	
	Burns.....	10,860	
	Caneadea.....	2,650	
	Centerville.....	875	
	Clarksville.....	4,250	
	Cuba.....	32,025	
	Friendship.....	24,950	
	Genesee.....	47,200	
	Granger.....	1,620	
	Grove.....	3,320	
	Hume.....	9,350	
	Independence.....	13,725	
	New Hudson.....	1,325	
	Ruehford.....	3,450	
	Scio.....	19,995	
	Ward.....	2,650	
	Wellsville.....	113,930	
	West Almond.....	1,430	
	Willing.....	9,945	
	Wirth.....	21,100	
			<b>496,365</b>
Broome.....	Barker.....	\$5,000	
	Binghamton, city .....	1,228,975	
	Binghamton.....	1,100	
	Chenango.....	12,610	
	Colesville.....	11,070	
	Conklin.....	6,085	
	Dickinson.....	16,775	
	Fenton.....	2,175	
	Kirkwood.....	5,575	
	Lisle.....	21,090	



County.	Cities and towns.	Special franchises.
Broome—Con.	Maine.....	\$21,950
	Nanticoke.....	3,225
	Sanford.....	42,505
	Triangle.....	19,765
	Union.....	167,255
	Vestal.....	15,180
	Windsor.....	8,770
		<hr/>
		\$1,589,085
Cattaraugus....	Allegany.....	\$61,925
	Ashford.....	12,700
	Carrollton.....	44,400
	Cold Spring.....	6,675
	Conewango.....	4,800
	Dayton.....	13,545
	East Otto.....	3,250
	Elko.....	1,450
	Ellicottville.....	23,900
	Farmersville.....	6,125
	Franklinville.....	14,050
	Freedom.....	5,850
	Great Valley.....	25,600
	Hinsdale.....	5,600
	Humphrey.....	2,400
	Ischua.....	7,450
	Leon.....	4,350
	Little Valley.....	38,775
	Lyndon.....	250
	Machias.....	6,500
	Mansfield.....	3,150
	Napoli.....	6,900
	New Albion.....	14,575
	Olean, city.....	380,300
	Olean.....	16,000
	Otto.....	3,650
	Perrysburg.....	14,375
	Persia.....	32,200
	Portville.....	48,725
	Randolph.....	22,875
	Red House.....	2,030
	Salamanca.....	114,350
	South Valley.....	4,850
	Yorkshire.....	9,250
		<hr/>
		962,825
Cayuga.....	Auburn, city.....	\$832,450
	Aurelius.....	56,100
	Brutus.....	110,960
	Cato.....	8,600
	Conquest.....	6,000
	Fleming.....	10,900
	Genoa.....	4,200
	Ira.....	8,285
	Ledyard.....	9,450
	Locke.....	3,900
	Ments.....	14,450
	Monteruma.....	4,750
	Moravia.....	28,400
	Niles.....	6,350
	Owasco.....	18,125
	Scipio.....	12,250
	Sempronius.....	7,300
	Sennett.....	59,250

County.	Cities and towns.	Special franchises.	
Cayuga—Con...	Springport.....	\$11,150	
	Sterling.....	9,040	
	Summerhill.....	2,150	
	Throop.....	12,150	
	Venice.....	8,300	
	Victory.....	7,195	
			\$1,251,705
Chautauqua.....	Arkwright.....	\$1,750	
	Busti.....	57,300	
	Carroll.....	10,000	
	Charlotte.....	4,370	
	Chautauqua.....	112,675	
	Cherry Creek.....	8,275	
	Clymer.....	6,525	
	Dunkirk, city.....	562,800	
	Dunkirk.....	14,300	
	Ellery.....	6,060	
	Ellicott.....	73,975	
	Ellington.....	6,025	
	French Creek.....	3,760	
	Gerry.....	7,495	
	Hanover.....	173,500	
	Harmony.....	23,525	
	Jamestown, city.....	612,070	
	Kiantone.....	7,820	
	Mina.....	4,060	
	Poland.....	14,525	
	Pomfret.....	129,000	
	Portland.....	100,975	
	Ripley.....	44,000	
	Sheridan.....	51,350	
	Sherman.....	11,950	
	Stockton.....	3,725	
	Villanova.....	3,525	
	Westfield.....	241,500	
			2,323,510
Chemung.....	Ashland.....	\$4,775	
	Baldwin.....	1,750	
	Big Flats.....	13,915	
	Catlin.....	3,695	
	Chemung.....	19,625	
	Elmira, city.....	1,313,700	
	Elmira.....	60,650	
	Erin.....	4,240	
	Horseheads.....	131,375	
	Southport.....	17,800	
	Van Etten.....	7,885	
	Veteran.....	10,035	
			1,589,445
Chenango.....	Afton.....	\$11,785	
	Bainbridge.....	15,040	
	Columbus.....	2,700	
	Coventry.....	2,185	
	German.....	425	
	Greene.....	10,650	
	Guilford.....	12,975	
	Lincklaen.....	750	
	McDonough.....	3,910	
	New Berlin.....	15,800	
	North Norwich.....	6,675	
	Norwich.....	172,910	
	Otselic.....	4,410	

County.	Cities and towns.	Special franchises.	
Chenango—Con.	Oxford.....	\$19,980	
	Pharsalia.....	580	
	Pitcher.....	1,325	
	Plymouth.....	4,885	
	Preston.....	2,460	
	Sherburne.....	8,700	
	Smithville.....	1,435	
	Smyrna.....	2,625	
			\$302,185
Clinton.....	Altona.....	\$1,500	
	Ausable.....	13,750	
	Beekmantown.....	9,150	
	Black Brook.....	13,350	
	Champlain.....	72,125	
	Chazy.....	11,100	
	Clinton.....	4,000	
	Dannemora.....	2,400	
	Ellenburg.....	7,650	
	Mooers.....	11,825	
	Peru.....	13,600	
	Plattsburg, city.....	114,000	
	Plattsburg.....	20,175	
	Saranac.....	6,425	
	Schuyler Falls.....	4,800	
			305,850
Columbia.....	Ancram.....	\$3,900	
	Austerlitz.....	1,045	
	Canaan.....	4,200	
	Chatham.....	50,250	
	Claverack.....	22,050	
	Clermont.....	10,050	
	Copake.....	6,600	
	Gallatin.....	1,250	
	Germantown.....	5,100	
	Ghent.....	43,840	
	Greenport.....	18,600	
	Hillsdale.....	5,275	
	Hudson, city.....	171,700	
	Kinderhook.....	19,430	
	Livingston.....	16,850	
	New Lebanon.....	3,360	
	Stockport.....	13,800	
	Stuyvesant.....	20,050	
	Taghkanic.....	900	
			418,250
Cortland.....	Cincinnatus.....	\$5,825	
	Cortland, city.....	271,325	
	Cortlandville.....	50,950	
	Cuyler.....	3,350	
	Freetown.....	2,750	
	Harford.....	2,635	
	Homer.....	67,350	
	La peer.....	3,625	
	Marathon.....	12,545	
	Preble.....	11,200	
	Scott.....	3,500	
	Solon.....	3,200	
	Taylor.....	1,900	
	Truxton.....	3,450	
	Virgil.....	9,700	
	Willett.....	2,440	
			455,745

County.	Cities and towns.	Special franchises.	
Delaware.....	Andes.....	\$6,570	
	Bovina.....	2,275	
	Colchester.....	5,935	
	Davenport.....	6,150	
	Delhi.....	17,050	
	Deposit.....	17,170	
	Franklin.....	8,740	
	Hamden.....	17,000	
	Hancock.....	29,525	
	Harpersfield.....	10,650	
	Kortright.....	6,195	
	Masonville.....	3,575	
	Meredith.....	6,280	
	Middletown.....	23,025	
	Roxbury.....	10,375	
	Sidney.....	57,960	
	Stamford.....	19,150	
	Tompkins.....	2,975	
	Walton.....	50,120	
			\$300,720
Dutchess.....	Amenia.....	\$17,400	
	Beekman.....	4,850	
	Clinton.....	4,400	
	Dover.....	20,950	
	East Fishkill.....	18,250	
	Fishkill.....	174,000	
	Hyde Park.....	36,900	
	La Grange.....	16,200	
	Milan.....	4,000	
	Northeast.....	15,475	
	Pawling.....	11,075	
	Pine Plains.....	7,525	
	Pleasant Valley.....	6,400	
	Poughkeepsie, city.....	1,223,250	
	Poughkeepsie.....	122,800	
	Red Hook.....	15,000	
	Rhinebeck.....	49,650	
	Stanford.....	4,350	
	Union Vale.....	2,500	
	Wappinger.....	5,250	
	Washington.....	17,200	
			1,777,425
Erie.....	Alden.....	\$52,225	
	Amherst.....	132,200	
	Aurora.....	77,300	
	Boston.....	9,900	
	Brant.....	38,825	
	Buffalo, city.....	22,201,750	
	Cheektowaga.....	271,950	
	Clarence.....	22,950	
	Colden.....	2,700	
	Collins.....	76,550	
	Concord.....	55,175	
	East Hamburg.....	124,200	
	Eden.....	51,850	
	Elma.....	13,950	
	Evans.....	57,050	
	Grand Island.....	2,300	
	Hamburg.....	349,700	
	Holland.....	18,100	
	Lackawanna, city.....	406,850	

County.	Cities and towns.	Special franchises.	
Erie—Con.....	Lancaster.....	\$184,800	
	Marilla.....	4,220	
	Newstead.....	59,110	
	North Collins.....	35,500	
	Sardinia.....	14,075	
	Tonawanda, city.....	310,250	
	Tonawanda.....	171,400	
	Wales.....	9,900	
	West Seneca.....	172,750	
			\$24,927,330
Essex.....	Chesterfield.....	\$16,350	
	Crown Point.....	11,150	
	Elizabethtown.....	16,550	
	Essex.....	6,270	
	Jay.....	6,500	
	Keene.....	16,450	
	Lewis.....	4,450	
	Minerva.....	1,800	
	Moriah.....	36,210	
	Newcomb.....	400	
	North Elba.....	25,050	
	North Hudson.....	950	
	Saint Armand.....	6,125	
	Schroon.....	4,550	
	Ticonderoga.....	51,250	
	Westport.....	20,025	
	Willboro.....	5,145	
	Willmington.....	740	
			229,965
Franklin.....	Altamont.....	\$45,250	
	Bangor.....	9,675	
	Belmont.....	7,250	
	Bombay.....	4,100	
	Brandon.....	1,025	
	Brighton.....	4,650	
	Burke.....	6,350	
	Chateaugay.....	19,600	
	Constable.....	3,475	
	Dickinson.....	1,425	
	Duane.....	5,350	
	Fort Covington.....	9,400	
	Franklin.....	7,600	
	Harrietstown.....	60,450	
	Malone.....	82,175	
	Moir.....	8,650	
	Santa Clara.....	3,150	
	Waverly.....	5,450	
	Westville.....	4,400	
			289,425
Fulton.....	Bleecker.....	\$300	
	Broadablin.....	6,600	
	Caroga.....	1,650	
	Ephratah.....	12,000	
	Gloversville, city.....	363,075	
	Johnstown, city.....	178,100	
	Johnstown.....	37,350	
	Mayfield.....	11,450	
	Northampton.....	3,875	
	Oppenheim.....	17,500	
	Perth.....	18,500	
	Stratford.....	1,375	
			651,775

County.	Cities and towns.	Special franchises.	
Genesee.....	Alabama.....	\$10,100	
	Alexander.....	22,175	
	Batavia.....	339,900	
	Bergen.....	26,150	
	Bethany.....	27,950	
	Byron.....	9,900	
	Darien.....	34,500	
	Elba.....	10,300	
	Le Roy.....	106,800	
	Oakfield.....	15,550	
	Pavilion.....	40,975	
	Pembroke.....	35,550	
	Stafford.....	14,350	
			\$744,200
Greene.....	Ashland.....	\$975	
	Athens.....	16,975	
	Cairo.....	12,370	
	Catskill.....	195,200	
	Coxsackie.....	29,600	
	Durham.....	3,115	
	Greenville.....	7,555	
	Hunter.....	41,500	
	Jewett.....	2,300	
	Lexington.....	1,535	
	New Baltimore.....	15,625	
	Prattsville.....	2,450	
	Windham.....	6,160	
			335,360
Hamilton.....	Arietta.....	\$115	
	Hope.....	200	
	Indian Lake.....	1,325	
	Inlet.....	21,250	
	Lake Pleasant.....	1,750	
	Long Lake.....	12,100	
	Morehouse.....	475	
	Wells.....	260	
			37,475
Herkimer.....	Columbia.....	\$1,650	
	Danube.....	11,400	
	Fairfield.....	6,650	
	Frankfort.....	99,020	
	German Flats.....	222,350	
	Herkimer.....	123,300	
	Litchfield.....	1,200	
	Little Falls, city.....	203,250	
	Little Falls.....	31,475	
	Manheim.....	32,700	
	Newport.....	18,675	
	Norway.....	1,715	
	Ohio.....	970	
	Russia.....	4,650	
	Salisbury.....	1,900	
	Schuyler.....	46,200	
	Stark.....	3,580	
	Warren.....	6,750	
	Webb.....	27,700	
	Wilmurt.....	325	
	Winfield.....	8,425	
			853,885

County.	Cities and towns.	Special franchises.	
Jefferson.....	Adams.....	\$24,660	
	Alexandria.....	79,400	
	Antwerp.....	13,650	
	Brownville.....	53,000	
	Cape Vincent.....	9,900	
	Champion.....	35,925	
	Clayton.....	28,750	
	Ellisburg.....	17,300	
	Henderson.....	4,700	
	Hounsfield.....	17,085	
	Le Ray.....	19,250	
	Lorrain.....	5,050	
	Lyme.....	25,100	
	Orleans.....	5,600	
	Pamelia.....	21,550	
	Philadelphia.....	17,000	
	Rodman.....	5,650	
	Rutland.....	10,300	
	Theresa.....	11,700	
	Watertown, city.....	424,950	
	Watertown.....	14,800	
	Wilna.....	88,350	
	Worth.....	400	
			\$934,070
Lewis.....	Croghan.....	\$6,050	
	Denmark.....	8,000	
	Diana.....	8,650	
	Greig.....	3,150	
	Harrisburg.....	1,175	
	High Market.....	210	
	Lewis.....	175	
	Leyden.....	9,925	
	Lowville.....	39,225	
	Lyonsdale.....	7,050	
	Martinsburg.....	4,425	
	Montague.....	650	
	New Bremen.....	2,200	
	Osceola.....	750	
	Pinckney.....	800	
	Turin.....	2,650	
	Watson.....	700	
	West Turin.....	19,610	
			115,395
Livingston.....	Avon.....	\$59,800	
	Caledonia.....	44,960	
	Conesus.....	4,650	
	Geneseo.....	48,150	
	Groveland.....	16,300	
	Leicester.....	17,050	
	Lima.....	36,300	
	Livonia.....	22,550	
	Mount Morris.....	57,175	
	North Dansville.....	37,480	
	Nunda.....	22,900	
	Ossian.....	4,050	
	Portage.....	4,200	
	Sparta.....	11,100	
	Springwater.....	11,700	
	West Sparta.....	9,800	
	York.....	26,850	
			435,015

County.	Cities and towns.	Special franchises.	
Madison.....	Brookfield.....	\$7,600	
	Cazenovia.....	30,525	
	De Ruyter.....	8,675	
	Eaton.....	11,950	
	Fenner.....	550	
	Georgetown.....	3,550	
	Hamilton.....	12,525	
	Lebanon.....	1,375	
	Lenox.....	150,925	
	Lincoln.....	7,125	
	Madison.....	9,675	
	Nelson.....	3,900	
	Oneida, city.....	233,000	
	Smithfield.....	2,250	
Monroe.....	Stockbridge.....	4,775	
	Sullivan.....	24,675	
			\$513,075
	Brighton.....	\$109,825	
	Chili.....	19,750	
	Clarkson.....	13,115	
	Gates.....	84,350	
	Greece.....	182,675	
	Hamlin.....	12,050	
	Henrietta.....	33,950	
	Irondequoit.....	147,200	
	Mendon.....	54,750	
	Ogden.....	41,350	
	Parma.....	16,075	
Montgomery....	Penfield.....	29,300	
	Perinton.....	85,225	
	Pittsford.....	92,250	
	Riga.....	22,275	
	Rochester, city.....	12,072,800	
	Rush.....	32,900	
	Sweden.....	146,150	
	Webster.....	97,000	
	Wheatland.....	23,750	
			13,316,740
	Amsterdam, city.....	\$361,800	
	Amsterdam.....	29,900	
	Cana Joharie.....	101,475	
	Charleston.....	1,995	
	Florida.....	29,190	
	Glen.....	22,225	
	Minden.....	91,650	
	Mohawk.....	40,425	
Nassau.....	Palatine.....	23,650	
	Root.....	4,650	
	Saint Johnsville.....	28,300	
			735,260
	Hempstead.....	\$1,094,700	
	North Hempstead.....	561,000	
	Oyster Bay.....	373,650	
			2,029,350
Niagara.....	Cambria.....	\$7,950	
	Hartland.....	10,900	
	Lewiston.....	51,100	
	Lockport, city.....	604,800	
	Lockport.....	20,300	
	Newfane.....	25,500	
	Niagara Falls, city.....	1,417,400	
	Niagara.....	104,750	



County.	Cities and towns.	Special franchises.	
Niagara—Con...	North Tonawanda, city.....	\$589,100	
	Pendleton.....	11,200	
	Porter.....	20,000	
	Royalton.....	43,550	
	Somerset.....	11,850	
	Wheatfield.....	75,400	
	Wilson.....	9,500	
			\$3,003,300
Oneida.....	Annsville.....	\$2,760	
	Augusta.....	5,735	
	Ava.....	200	
	Boonville.....	12,875	
	Bridgewater.....	4,050	
	Camden.....	15,925	
	Deerfield.....	90,275	
	Florence.....	1,800	
	Floyd.....	3,050	
	Forestport.....	6,200	
	Kirkland.....	44,750	
	Lee.....	2,825	
	Marcy.....	12,765	
	Marshall.....	6,825	
	New Hartford.....	178,800	
	Paris.....	11,940	
	Remsen.....	10,470	
	Rome, city.....	393,900	
	Sangerfield.....	14,915	
	Steuben.....	2,525	
	Trenton.....	34,500	
	Utica, city.....	3,156,550	
	Vernon.....	37,760	
	Verona.....	21,600	
	Vienna.....	13,200	
	Western.....	2,350	
	Westermoreland.....	16,350	
	Whitestown.....	240,800	
			4,345,695
Onondaga.....	Camillus.....	\$45,800	
	Cicero.....	6,650	
	Clay.....	17,000	
	DeWitt.....	204,300	
	Elbridge.....	22,825	
	Fabius.....	10,550	
	Geddes.....	178,100	
	La Fayette.....	65,700	
	Lysander.....	69,450	
	Manlius.....	103,700	
	Marcellus.....	71,825	
	Onondaga.....	170,050	
	Otisco.....	2,500	
	Pompey.....	3,750	
	Salina.....	78,400	
	Skaneateles.....	99,050	
	Spafford.....	1,725	
	Syracuse, city.....	6,966,000	
	Tully.....	43,925	
	Van Buren.....	34,950	
			8,196,250
Ontario.....	Bristol.....	\$9,500	
	Canadice.....	4,900	
	Canandaigua.....	225,600	
	East Bloomfield.....	24,050	

County.	Cities and towns.	Special franchises.	
Ontario—Con.	Farmington.....	\$25,580	
	Geneva, city.....	402,800	
	Geneva.....	15,150	
	Gorham.....	15,800	
	Hopewell.....	16,200	
	Manchester.....	43,650	
	Naples.....	16,850	
	Phelps.....	61,700	
	Richmond.....	9,750	
	Seneca.....	23,650	
	South Bristol.....	4,750	
	Victor.....	31,775	
	West Bloomfield.....	20,900	
			\$952,605
Orange.....	Blooming Grove.....	\$16,000	
	Chester.....	25,545	
	Cornwall.....	29,900	
	Crawford.....	1,325	
	Deer Park.....	11,225	
	Goshen.....	64,065	
	Greenville.....	4,100	
	Hamptonburg.....	6,550	
	Highlands.....	13,525	
	Middletown, city.....	233,000	
	Minisink.....	6,375	
	Monroe.....	17,885	
	Montgomery.....	67,875	
	Mount Hope.....	1,800	
	Newburg, city.....	433,900	
	Newburg.....	86,800	
	New Windsor.....	29,850	
	Port Jervis, city.....	187,025	
	Tuxedo.....	15,950	
	Wallkill.....	21,955	
	Warwick.....	24,025	
	Wawayanda.....	8,625	
	Woodbury.....	19,650	
			1,326,950
Orleans.....	Albion.....	\$151,900	
	Barre.....	19,000	
	Carlton.....	31,000	
	Clarendon.....	14,025	
	Gaines.....	20,480	
	Kendall.....	10,900	
	Murray.....	65,000	
	Ridgeway.....	130,130	
	Shelby.....	11,300	
	Yates.....	26,725	
			480,460
Oswego.....	Albion.....	\$9,750	
	Constantia.....	17,550	
	Fulton, city.....	147,800	
	Granby.....	14,425	
	Hannibal.....	12,465	
	Hastings.....	16,475	
	Mexico.....	24,550	
	New Haven.....	8,000	
	Orwell.....	750	
	Oswego, city.....	643,600	
	Oswego.....	17,760	
	Palermo.....	2,600	

County.	Cities and towns.	Special franchises.	
Oswego—Con...	Parish.....	\$5,125	
	Redfield.....	450	
	Richland.....	47,975	
	Sandy Creek.....	15,100	
	Schroepfel.....	63,040	
	Scriba.....	18,225	
	Volney.....	9,425	
	West Monroe.....	800	
	Williamstown.....	3,000	
			\$1,078,865
Otego.....	Burlington.....	\$4,275	
	Butternuts.....	3,935	
	Cherry Valley.....	7,000	
	Decatur.....	1,000	
	Edmeston.....	11,640	
	Exeter.....	1,475	
	Hartwick.....	10,300	
	Laurens.....	16,200	
	Maryland.....	17,050	
	Middlefield.....	8,575	
	Milford.....	9,300	
	Morris.....	5,550	
	New Lisbon.....	3,250	
	Oneonta, city.....	263,660	
	Oneonta.....	17,950	
	Otego.....	12,575	
	Otsego.....	98,475	
	Pittsfield.....	2,350	
	Plainfield.....	1,795	
	Richfield.....	28,210	
	Roseboom.....	2,175	
	Springfield.....	9,325	
	Unadilla.....	35,860	
	Westford.....	2,250	
	Worcester.....	19,000	
			593,155
Putnam.....	Carmel.....	\$10,100	
	Kent.....	9,100	
	Patterson.....	6,450	
	Philipstown.....	25,350	
	Putnam Valley.....	3,600	
	Southeast.....	46,325	
			100,925
Rensselaer.....	Berlin.....	\$5,900	
	Brunswick.....	29,350	
	East Greenbush.....	15,550	
	Grafton.....	5,600	
	Hoosick.....	104,850	
	Nassau.....	4,950	
	North Greenbush.....	13,575	
	Petersburg.....	5,300	
	Pittstown.....	16,385	
	Poestenkill.....	3,350	
	Rensselaer, city.....	1,398,900	
	Sand Lake.....	5,500	
	Schaghticoke.....	30,800	
	Schodack.....	49,350	
	Stephentown.....	4,575	
	Troy, city.....	3,293,650	
			4,987,585

County.	Cities and towns.	Special franchises.	
Rockland.....	Clarkstown.....	\$68,000	
	Haverstraw.....	119,150	
	Orangetown.....	198,800	
	Ramapo.....	137,150	
	Stony Point.....	18,600	
		<hr/>	\$539,700
Saint Lawrence..	Brasher.....	\$4,550	
	Canton.....	66,650	
	Clifton.....	2,600	
	Colton.....	3,935	
	De Kalb.....	17,250	
	De Peyster.....	900	
	Edwards.....	4,400	
	Fine.....	4,325	
	Fowler.....	7,500	
	Gouverneur.....	50,050	
	Hammond.....	12,625	
	Hermon.....	1,750	
	Hopkinton.....	2,925	
	Lawrence.....	10,900	
	Lisbon.....	18,925	
	Louisville.....	6,125	
	Macomb.....	1,500	
	Madrid.....	7,450	
	Massena.....	71,125	
	Morristown.....	14,950	
	Norfolk.....	12,775	
	Ogdensburg, city.....	162,320	
	Oswegatchie.....	24,025	
	Parishville.....	5,175	
	Piercefield.....	2,050	
	Pierrepont.....	2,850	
	Pitcairn.....	400	
	Potsdam.....	75,400	
	Rossie.....	3,750	
	Russell.....	1,250	
	Stockholm.....	8,900	
	Waddington.....	4,550	
		<hr/>	613,880
Saratoga.....	Ballston.....	\$17,750	
	Charlton.....	5,550	
	Clifton Park.....	46,000	
	Corinth.....	12,200	
	Day.....	400	
	Edinburg.....	200	
	Galway.....	3,765	
	Greenfield.....	15,300	
	Hadley.....	1,250	
	Half Moon.....	154,575	
	Malta.....	17,450	
	Milton.....	149,700	
	Moreau.....	67,800	
	Northumberland.....	5,265	
	Saratoga Springs.....	380,550	
	Saratoga.....	54,100	
	Stillwater.....	98,700	
	Waterford.....	286,700	
		<hr/>	10,550
Schenectady....	Duanesburg.....	\$10,315	
	Glenville.....	147,950	
	Niskayuna.....	172,850	
		<hr/>	\$1,327,805

County.	Cities and towns.	Special franchisees.	
Schenectady, Con.	Princetown.....	\$2,800	
	Rotterdam.....	105,800	
	Schenectady, city.....	2,294,800	
			\$2,734,515
Schoharie.....	Blenheim.....	\$1,035	
	Broome.....	1,150	
	Carlisle.....	2,055	
	Cobleskill.....	27,350	
	Conesville.....	1,230	
	Esperance.....	9,350	
	Fulton.....	1,375	
	Gilboa.....	5,875	
	Jefferson.....	6,350	
	Middleburg.....	14,475	
	Richmondville.....	13,350	
	Schoharie.....	17,275	
	Seward.....	3,485	
	Sharon.....	6,350	
	Summit.....	1,850	
	Wright.....	2,825	
			115,380
Schuyler.....	Catherine.....	\$17,700	
	Cayuta.....	1,700	
	Dix.....	72,300	
	Hector.....	20,630	
	Montour.....	28,600	
	Orange.....	2,450	
	Reading.....	13,775	
	Tyrone.....	5,650	
			162,805
Seneca.....	Covert.....	\$15,800	
	Fayette.....	20,400	
	Junius.....	14,800	
	Lodi.....	6,897	
	Ovid.....	13,650	
	Romulus.....	7,600	
	Seneca Falls.....	239,450	
	Tyre.....	16,700	
	Varick.....	7,800	
	Waterloo.....	194,500	
			537,597
Steuben.....	Addison.....	\$39,980	
	Avoca.....	21,300	
	Bath.....	93,915	
	Bradford.....	715	
	Cameron.....	5,255	
	Campbell.....	5,475	
	Canisteo.....	73,500	
	Caton.....	30,800	
	Cohocton.....	15,900	
	Corning, city.....	460,050	
	Corning.....	38,815	
	Dansville.....	7,150	
	Erwin.....	36,125	
	Freemont.....	2,800	
	Greenwood.....	42,240	
	Hartsville.....	650	
	Hornby.....	2,350	
	Hornell, city.....	318,800	
	Hornellsville.....	44,355	
	Howard.....	6,250	
	Jasper.....	22,140	

County.	Cities and towns.	Special franchisees.	
Steuben—Con.	Lindley .....	\$7,775	
	Prattsburg .....	5,050	
	Pulteney .....	3,875	
	Rathbone .....	3,735	
	Thurston .....	1,200	
	Troupsburg .....	3,675	
	Tuscarora .....	7,700	
	Urbana .....	11,575	
	Wayland .....	20,600	
	Wayne .....	4,375	
	West Union .....	2,160	
	Wheeler .....	4,540	
	Woodhull .....	4,365	
			\$1,349,190
Suffolk .....	Babylon .....	\$196,000	
	Brookhaven .....	204,950	
	East Hampton .....	80,200	
	Huntington .....	225,150	
	Islip .....	198,850	
	Riverhead .....	35,800	
	Shelter Island .....	4,750	
	Smithtown .....	21,000	
	Southampton .....	223,450	
	Southold .....	38,450	
			1,228,600
Sullivan .....	Bethel .....	\$4,325	
	Callicoon .....	1,900	
	Cochecton .....	7,400	
	Delaware .....	8,575	
	Fallsburg .....	4,400	
	Forestburg .....	2,150	
	Freemont .....	2,925	
	Highland .....	1,000	
	Liberty .....	33,000	
	Lumberland .....	350	
	Mamakating .....	13,500	
	Neversink .....	1,400	
	Rockland .....	16,610	
	Thompson .....	15,550	
	Tusten .....	2,900	
			115,985
Tioga .....	Barton .....	\$148,945	
	Berkshire .....	4,825	
	Candor .....	11,075	
	Newark Valley .....	10,775	
	Nichols .....	15,525	
	Owego .....	111,215	
	Richford .....	4,225	
	Spencer .....	9,750	
	Tioga .....	6,045	
			322,380
Tompkins .....	Caroline .....	\$8,250	
	Danby .....	5,675	
	Dryden .....	25,030	
	Enfield .....	5,080	
	Groton .....	13,100	
	Ithaca, city .....	419,850	
	Ithaca .....	27,400	
	Lansing .....	7,300	
	Newfield .....	4,040	
	Ulysses .....	19,225	
			534,950

County.	Cities and towns.	Special franchises.	
Ulster.....	Denning.....	\$500	
	Esopus.....	15,300	
	Gardiner.....	4,200	
	Hardenburg.....	590	
	Hurley.....	5,900	
	Kingston, city.....	500,250	
	Kingston.....	650	
	Lloyd.....	688,850	
	Marbletown.....	6,800	
	Marlboro.....	27,750	
	New Paltz.....	22,600	
	Olive.....	8,200	
	Plattekill.....	5,750	
	Rochester.....	4,150	
	Rosendale.....	9,050	
	Saugerties.....	47,675	
	Shandaken.....	19,850	
	Shawangunk.....	3,900	
	Ulster.....	25,200	
	Wawarsing.....	25,150	
	Woodstock.....	3,900	
			\$1,515,815
Warren.....	Bolton.....	\$2,525	
	Caldwell.....	27,725	
	Chester.....	6,450	
	Glens Falls, city.....	304,050	
	Hague.....	6,250	
	Horicon.....	1,625	
	Johnsburg.....	3,600	
	Luzerne.....	5,025	
	Queensbury.....	42,075	
	Stony Creek.....	900	
	Thurman.....	1,300	
	Warrensburg.....	8,200	
			409,725
Washington.....	Argyle.....	\$5,050	
	Cambridge.....	13,785	
	Dresden.....	6,000	
	Easton.....	21,700	
	Fort Ann.....	14,200	
	Fort Edward.....	132,050	
	Granville.....	33,950	
	Greenwich.....	63,400	
	Hampton.....	3,650	
	Hartford.....	7,900	
	Hebron.....	4,600	
	Jackson.....	4,600	
	Kingsbury.....	160,250	
	Putnam.....	12,925	
	Salem.....	14,100	
	White Creek.....	22,100	
	Whitehall.....	79,425	
			599,685
Wayne.....	Arcadia.....	\$199,650	
	Butler.....	6,055	
	Galen.....	65,850	
	Huron.....	10,400	
	Lyons.....	134,250	
	Macedon.....	41,675	
	Marion.....	4,900	

County.	Cities and towns.	Special franchisees.	
Wayne—Con....	Ontario.....	\$77,650	
	Palmyra.....	69,300	
	Rose.....	8,000	
	Savannah.....	12,375	
	Sodus.....	81,900	
	Walworth.....	7,250	
	Williamson.....	77,950	
	Wolcott.....	27,215	
			\$824,420
Westchester....	Bedford.....	\$66,250	
	Cortlandt.....	299,000	
	Eastchester.....	350,650	
	Greenburg.....	980,700	
	Harrison.....	176,700	
	Lewisboro.....	13,945	
	Mamaroneck.....	617,200	
	Mount Pleasant.....	240,775	
	Mount Vernon, city.....	1,618,650	
	New Castle.....	73,000	
	New Rochelle, city.....	1,295,650	
	North Castle.....	27,000	
	North Salem.....	20,850	
	Ossining.....	220,150	
	Pelham.....	384,950	
	Poundridge.....	6,300	
	Rye.....	1,229,900	
	Scarsdale.....	142,250	
	Somers.....	13,450	
	White Plains.....	423,500	
	Yonkers, city.....	2,024,650	
	Yorktown.....	6,000	
			10,231,520
Wyoming.....	Arcade.....	\$15,200	
	Attica.....	69,275	
	Bennington.....	5,675	
	Castile.....	14,175	
	Covington.....	8,300	
	Eagle.....	8,800	
	Gainesville.....	20,750	
	Genesee Falls.....	5,180	
	Java.....	8,000	
	Middlebury.....	12,300	
	Orangeville.....	9,300	
	Perry.....	47,025	
	Pike.....	7,200	
	Sheldon.....	8,800	
	Warsaw.....	49,800	
	Wethersfield.....	7,500	
			297,280
Yates.....	Barrington.....	\$7,500	
	Benton.....	12,325	
	Italy.....	3,350	
	Jerusalem.....	60,050	
	Middlesex.....	6,350	
	Milo.....	73,825	
	Potter.....	8,625	
	Starkey.....	13,225	
	Torrey.....	9,950	
			195,200



County.	Cities and towns.	Special franchisees.
Greater New York:		
	Borough of the Bronx.....	\$23,209,400
	Borough of Brooklyn.....	98,976,500
	Borough of Manhattan.....	334,299,800
	Borough of Queens.....	14,876,700
	Borough of Richmond.....	2,639,500
		<hr/>
		\$474,001,900
	Total for State.....	<hr/>
		\$587,989,367



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## APPENDIX A.

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## ALBANY.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Albany, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property exclusive of bank stock.
Albany. city.....	.....	\$76,667,475	\$74,989,149	\$5,546,050
Cohoes, city.....	.....	11,159,586	11,103,511	367,950
Watervliet, city.....	.....	5,178,885	5,771,579	26,500
Berne.....	37,855	661,185	623,080	12,650
Bethlehem.....	30,331	2,739,180	3,225,100	33,300
Coeymans.....	29,951	1,855,750	2,217,897	54,850
Colonie.....	34,528	6,437,866	6,198,766	258,490
Green Island.....	.....	2,351,117	2,416,973	6,700
Guilderland.....	35,302	1,410,250	1,380,700	30,700
Knox.....	25,877	547,430	542,130	3,200
New Scotland.....	36,052	1,452,575	1,779,898	34,150
Rensselaerville.....	36,662	726,100	698,581	32,325
Westerlo.....	35,531	577,550	867,585	5,200
Totals.....	302,089	\$111,814,949	\$111,814,949	\$6,412,065

## ALBANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Albany, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Albany, city.....	.....	\$5,546,050	\$80,535,199	.....
Cohoes, city.....	.....	367,950	11,471,461	.....
Watervliet, city.....	.....	26,500	5,798,079	.....
Berne.....	.....	12,650	635,730	\$7,310 32
Bethlehem.....	.....	33,300	3,258,400	18,937 12
Coeymans.....	.....	54,850	2,272,747	12,162 87
Colonie.....	.....	258,490	6,457,256	28,257 46
Green Island.....	.....	6,700	2,423,673	181 80
Guilderland.....	.....	30,700	1,411,400	5,605 63
Knox.....	.....	3,200	545,330	3,327 10
New Scotland.....	.....	34,150	1,814,048	9,858 89
Rensselaerville.....	.....	32,325	730,906	6,946 91
Westerlo.....	.....	5,200	872,785	6,882 35
Totals.....	.....	\$6,412,065	\$118,227,014	\$99,470 45

**ALBANY — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Albany, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Albany, city.....	\$1,242,083 94	\$379,394 54	\$4,804 23	\$1,626,282 71
Cohoes, city.....	4,027 94	52,939 37	670 37	57,637 68
Watervliet, city.....	2,037 32	25,745 74	326 02	28,109 08
Berne.....	.....	2,762 23	34 98	10,107 53
Bethlehem.....	.....	14,157 68	179 28	33,274 08
Coeymans.....	.....	9,875 04	125 05	22,162 96
Colonie.....	.....	28,056 65	355 28	56,669 39
Green Island.....	.....	10,530 81	133 35	10,845 96
Guilderland.....	.....	6,132 50	77 66	11,815 79
Knox.....	.....	2,369 45	30 00	5,726 55
New Scotland.....	.....	7,882 01	99 80	17,840 70
Rensselaerville.....	.....	3,175 78	40 21	10,162 90
Westerlo.....	.....	3,792 23	48 02	10,722 60
Totals.....	\$1,248,149 20	\$546,814 03	\$6,924 25	\$1,901,357 93

## ALBANY — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Albany, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Albany, city.....	{ .0198 }	\$6,782,703 22	\$67,827 03
Cohoes, city.....	.0124	712,571 81	7,125 72
Watervliet, city.....	.0050	127,320 21	1,273 20
Berne.....	.0054	.....	.....
Bethlehem.....	.0150	.....	.....
Coeymans.....	.0120	.....	.....
Colonie.....	.0116	.....	.....
Green Island.....	.0084	.....	.....
Guiderland.....	.0046	.....	.....
Knox.....	.0082	.....	.....
New Scotland.....	.0104	.....	.....
Rensselaerville.....	.0120	.....	.....
Westerlo.....	.0134	.....	.....
.....	.0184	.....	.....
Totals.....	.....	\$7,622,595 24	\$76,225 95

I, S. W. Pitts, Clerk of the Board of Supervisors of the county of Albany, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1906.

S. W. PITTS, Clerk,  
P. O. address, City Hall, Albany, N. Y.



# ALLEGANY.

Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Allegany, as corrected by the Board of Supervisors at their annual meeting in the year 1909.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Alfred.....	19,200	\$438,300	\$529,295	\$19,350
Allen.....	22,764	249,390	278,260	1,800
Alma.....	23,349	373,674	382,016	6,450
Almond.....	27,374	474,590	587,525	15,470
Amity.....	21,960	908,473	855,683	81,490
Andover.....	23,756	719,360	745,965	39,490
Angelica.....	22,740	567,743	558,624	31,340
Belfast.....	21,988	683,970	681,391	25,750
Birdsall.....	22,267	217,325	232,545	5,850
Bolivar.....	22,600	1,066,073	1,005,880	65,650
Burns.....	15,482	531,301	497,586	35,075
Caneadea.....	21,950	682,450	626,673	15,400
Centerville.....	22,000	396,007	391,450	500
Clarksville.....	22,805	346,000	373,445	6,250
Cuba.....	22,150	1,296,635	1,204,431	107,850
Friendship.....	22,760	926,700	918,160	98,200
Genesee.....	22,905	509,928	535,342	6,900
Granger.....	20,450	317,525	325,835	4,475
Grove.....	21,070	289,360	294,640	.....

# ALLEGANY — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Hume.....	24,274	\$941,443	\$844,508	\$12,000
Independence.....	21,572	382,185	393,518	8,100
New Hudson.....	22,200	379,635	404,708	52,100
Rushford.....	22,350	506,425	531,000	44,750
Scio.....	22,289	562,639	582,207	16,550
Ward.....	17,455	206,808	207,885	2,760
Wellsville.....	22,647	2,032,680	1,975,725	228,850
West Almond.....	22,109	183,987	228,263	2,000
Willing.....	22,150	362,981	340,065	2,200
Wirt.....	22,860	604,973	625,935	9,650
Totals.....	639,476	\$17,158,560	\$17,158,560	\$946,250

**ALLEGANY — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Alfred .....	.....	\$19,350	\$548,645	\$5,269 35
Allen .....	.....	1,800	280,060	3,952 32
Alma .....	.....	6,450	388,466	5,118 38
Almond .....	.....	15,470	602,995	7,181 78
Amity .....	.....	81,490	937,173	6,792 24
Andover .....	.....	39,490	785,455	4,769 24
Angelica .....	.....	31,340	589,964	10,305 15
Belfast .....	.....	25,750	707,141	5,209 45
Birdsall .....	.....	5,850	238,395	3,876 01
Bolivar .....	.....	65,650	1,071,530	1,976 51
Burns .....	.....	35,075	532,661	3,470 63
Caneadea .....	.....	15,400	642,073	14,458 78
Centerville .....	.....	500	391,950	3,906 76
Clarksville .....	.....	6,250	379,695	5,123 83
Cuba .....	.....	107,850	1,312,281	2,910 81
Friendship .....	.....	98,200	1,016,360	3,817 13
Genesee .....	.....	6,900	542,242	3,223 81
Granger .....	.....	4,475	330,310	4,453 87
Grove .....	.....	.....	294,640	3,268 02
Hume .....	.....	12,000	856,508	11,273 45
Independence .....	.....	8,100	401,618	4,128 40

## ALLEGANY — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
New Hudson.....	.....	\$52,100	\$456,808	\$4,393 11
Rushford.....	.....	44,750	575,750	6,639 51
Scio.....	.....	16,550	598,757	8,654 83
Ward.....	.....	2,760	210,645	2,412 91
Wellsville.....	.....	228,850	2,204,575	5,195 40
West Almond.....	.....	2,000	230,263	4,031 31
Willing.....	.....	2,200	342,265	4,237 47
Wirt.....	.....	9,650	635,585	2,588 45
Totals.....	.....	\$946,250	\$18,104,810	\$152,638 91

# ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Alfred.....	.....	\$1,966 96	\$34 78	\$7,271 09
Allen.....	.....	1,005 38	17 76	4,975 46
Alma.....	.....	1,394 54	24 62	6,537 54
Almond.....	.....	2,169 43	38 23	9,389 44
Amity.....	.....	3,364 32	59 41	10,215 97
Andover.....	.....	2,819 67	49 79	7,638 70
Angelica.....	.....	2,117 89	37 40	12,460 44
Belfast.....	.....	2,538 54	44 83	7,792 82
Birdsall.....	.....	857 75	15 11	4,748 87
Bolivar.....	.....	3,846 64	67 93	5,891 08
Burns.....	.....	1,912 28	33 77	5,416 68
Canesde.....	.....	2,304 85	40 70	16,804 33
Centerville.....	.....	1,404 71	24 85	5,336 32
Clarksville.....	.....	1,363 05	24 07	6,510 95
Cuba.....	.....	4,710 90	83 20	7,704 91
Friendship.....	.....	3,648 59	64 44	7,530 16
Genesee.....	.....	1,946 57	34 38	5,204 76
Granger.....	.....	1,185 77	20 94	5,660 58
Grove.....	.....	1,059 18	18 68	4,345 88
Hume.....	.....	3,085 09	54 30	14,412 84
Independence.....	.....	1,441 75	25 46	5,595 61

# ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
New Hudson.....	.....	\$1,635 83	\$28 96	\$6,057 90
Rushford.....	.....	2,066 86	36 50	8,742 87
Scio.....	.....	2,149 45	37 96	10,842 24
Ward.....	.....	766 54	13 35	3,192 80
Wellsville.....	.....	7,914 21	139 77	13,249 38
West Almond.....	.....	825 06	14 74	4,871 11
Willing.....	.....	1,391 93	21 70	5,651 10
Wirt.....	.....	2,281 56	40 29	4,910 30
Totals.....	.....	\$65,175 30	\$1,147 92	\$218,962 13

## ALLEGANY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Alfred.....	.00211259	\$32,077 34	\$320 77
Allen.....	.00198075	.....	.....
Alma.....	.00171984	.....	.....
Almond.....	.001915977	.....	.....
Amity.....	.001293412	67,456 15	674 56
Andover.....	.001452243	75,297 72	752 97
Angelica.....	.0025786057	38,669 89	386 70
Belfast.....	.00109801	.....	.....
Birdsall.....	.00212978	.....	.....
Bolivar.....	.008305408	85,839 25	858 39
Burns.....	.001376126	.....	.....
Caneadea.....	.00250801	.....	.....
Centerville.....	.00134583	.....	.....
Clarksville.....	.00184836	.....	.....
Cuba.....	.00871941	293,347 10	2,933 47
Friendship.....	.001018627	218,870 02	2,188 70
Genesee.....	.00100706	.....	.....
Granger.....	.00175794	.....	.....
Grove.....	.00150189	.....	.....
Hume.....	.001511663	63,099 81	631 00
Independence.....	.00143372	30,022 41	300 22

# ALLEGANY — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Allegany, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
New Hudson.....	.00140315	.....	.....
Rushford.....	.001586227	.....	.....
Scio.....	.00187197	.....	.....
Ward.....	.00152351	.....	.....
Wellsville.....	.00969954	\$362,025 25	\$3,620 25
West Almond.....	.00261905	.....	.....
Willing.....	.00154747	.....	.....
Wirt.....	.001056395	.....	.....
Totals.....	.....	\$1,266,704 94	\$12,667 03

I, Charles Stillman, Clerk of the Board of Supervisors of the county of Allegany, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

CHARLES STILLMAN, Clerk.  
P. O. address, Alfred, N. Y.



**BROOME.**  
*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Broome, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, estate of corporations and special franchisees.	Equalized value of real estate, including village property, estate of corporations and special franchisees.	Total assessed value of personal property exclusive of bank stock.
Barker.....	24,641	\$615,856 00	\$555,375 00	\$13,050
Binghamton, city.....	5,711	22,988,500 00	24,112,918 29	1,515,350
Binghamton.....	15,659	256,915 00	233,915 00	1,325
Chenango.....	21,618	755,175 00	690,870 00	7,800
Colesville.....	48,739	1,157,527 39	1,041,903 00	12,900
Conklin.....	15,028	666,150 00	586,150 00	12,750
Dickinson.....	3,224	534,475 00	469,774 00	21,400
Fenton.....	20,151	606,950 00	534,703 00	2,800
Kirkwood.....	17,786	690,025 00	614,137 00	3,350
Lisle.....	27,917	657,662 53	589,784 00	22,935
Maine.....	28,335	558,667 00	468,667 00	13,650
Nanticoke.....	15,497	190,741 00	169,645 63	5,000
Sanford.....	55,545	1,487,756 00	1,317,293 00	20,850
Triangle.....	25,472	685,965 00	602,558 00	13,050
Union.....	14,437	3,724,354 00	3,769,354 00	25,800
Vestal.....	31,992	709,950 75	648,950 75	1,300
Windsor.....	55,192	1,169,510 00	1,050,182 00	16,900
Totals.....	426,944	\$37,456,179 67	\$37,456,179 67	\$1,710,210

## BROOME — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Broome, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Barker.....	.....	\$13,050	\$568,425 00	\$3,631 64
Binghamton, city.....	.....	1,515,350	25,628,268 29	.....
Binghamton.....	.....	1,325	235,240 00	1,948 81
Chenango.....	.....	7,800	698,670 00	5,987 35
Colesville.....	.....	12,900	1,054,803 00	5,564 86
Conklin.....	.....	12,750	598,900 00	4,848 09
Dickinson.....	.....	21,400	491,174 00	.....
Fenton.....	.....	2,800	537,503 00	3,064 86
Kirkwood.....	.....	3,350	617,487 00	2,972 79
Lisle.....	.....	22,935	612,719 00	5,287 02
Maine.....	.....	13,650	482,317 00	5,170 36
Nanticoke.....	.....	5,000	174,645 63	1,364 68
Sanford.....	.....	20,850	1,338,143 00	7,680 06
Triangle.....	.....	13,050	615,608 00	4,009 85
Union.....	.....	25,800	3,795,154 00	12,197 00
Vestal.....	.....	1,300	650,250 75	6,901 94
Windsor.....	.....	16,900	1,067,082 00	7,336 68
Totals.....	.....	\$1,710,210	\$39,166,389 67	\$78,964 67

## BROOME — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Broome, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Barker.....	.....	\$2,285.70	\$39 99	\$5,957 33
Binghamton, city.....	\$30,804 50	107,799 71	1,885 95	140,490 16
Binghamton.....	.....	945 93	16 56	2,911 30
Chenango.....	.....	2,769 22	48 45	8,805 02
Colesville.....	.....	4,241 49	74 20	9,880 55
Conklin.....	.....	2,408 25	42 13	7,298 47
Dickinson.....	.....	1,975 07	34 56	3,008 31
Fenton.....	.....	2,161 36	37 81	5,264 03
Kirkwood.....	.....	2,482 99	43 44	5,499 22
Lisle.....	.....	2,463 82	43 10	7,793 94
Maine.....	.....	1,939 45	33 93	7,143 74
Nanticoke.....	.....	702 27	12 29	2,079 24
Sanford.....	.....	5,380 83	94 14	13,155 03
Triangle.....	.....	2,621 78	45 87	6,677 50
Union.....	.....	15,655 26	273 89	28,126 15
Vestal.....	.....	2,614 73	45 74	9,562 41
Windsor.....	.....	4,290 86	75 07	11,702 61
Totals.....	\$30,804 50	\$162,738 72	\$2,847 12	\$275,355 01

**BROOME—Concluded.**  
*Statement of the aggregate valuations of real and personal estate in the county of Broome, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Barker.....	.0095	.....	.....
Binghamton, city.....	.....	\$1,180,129 93	\$11,801 18
Binghamton.....	.0113	.....	.....
Chenango.....	.0117	.....	.....
Colesville.....	.0085	.....	.....
Conklin.....	.0108	.....	.....
Dickinson.....	.0055	.....	.....
Fenton.....	.0087	.....	.....
Kirkwood.....	.0083	.....	.....
Lisle.....	.0115	.....	.....
Maine.....	.0125	.....	.....
Nanticoke.....	.0107	.....	.....
Sanford.....	.0088	.....	.....
Triangle.....	.0096	36,395 95	363 96
Union.....	.0075	98,106 84	981 07
Vestal.....	.0135	.....	.....
Windsor.....	.01	.....	.....
Totals.....	.....	\$1,314,632 72	\$13,146 21

I, A. L. Bonnell, Clerk of the Board of Supervisors of the county of Broome, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1909.

A. L. BONNELL, Clerk.  
P. O. address, Binghamton, N. Y.

## CATTARAUGUS.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Cattaraugus, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Allegany.....	44,989	\$1,477,670	\$1,637,670	\$16,350
Ashford.....	33,799	632,040	655,040	32,800
Carrollton.....	26,872	723,687	761,687	150
Cold Spring.....	18,787	293,820	273,820	5,870
Conewango.....	22,846	524,320	532,320	37,400
Dayton.....	23,137	633,712	595,712	31,060
East Otto.....	25,236	453,550	413,550	23,400
Elko.....	14,393	130,265	143,265	10,575
Ellicottville.....	28,459	797,140	806,140	37,900
Farmersville.....	29,443	547,685	545,685	26,250
Franklinville.....	31,804	1,120,931	1,085,931	135,675
Freedom.....	25,998	719,404	676,404	61,480
Great Valley.....	33,715	829,645	786,645	8,300
Hinsdale.....	24,786	722,908	716,908	14,450
Humphrey.....	22,583	259,195	232,195	4,200
Ischua.....	20,540	387,950	365,950	20,850
Leon.....	23,023	374,989	358,989	20,065
Little Valley.....	18,968	698,320	683,320	46,450
Lyndon.....	21,107	298,090	279,090	7,650

## CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Machias.....	25,890	\$685,839	\$670,839	\$18,200
Mansfield.....	24,821	463,100	443,100	7,250
Napoli.....	23,063	311,639	323,639	5,680
New Albion.....	22,988	617,471	601,471	20,975
Olean, town.....	21,086	801,443	836,443	700
Olean, city.....	760	6,246,085	6,423,085	266,750
Otto.....	20,104	440,499	420,499	15,200
Perrysburg.....	18,328	422,939	387,939	13,400
Persia.....	13,296	671,690	661,690	34,000
Portville.....	23,106	708,222	678,222	75,415
Randolph.....	23,040	699,942	724,942	81,120
Red House.....	36,392	277,700	247,700	13,025
Salamanca.....	11,827	1,589,151	1,569,151	17,850
South Valley.....	23,356	128,098	147,098	3,750
Yorkshire.....	23,580	569,475	572,475	25,975
Totals.....	802,122	\$26,258,614	\$26,258,614	\$1,140,165

## CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Allegany.....	.....	\$16,350	\$1,654,020	\$6,186 91
Ashford.....	.....	32,800	687,840	5,046 51
Carrollton.....	.....	150	761,837	5,142 22
Cold Spring.....	.....	5,870	279,690	2,555 40
Conewango.....	.....	37,400	569,720	4,660 27
Dayton.....	.....	31,060	626,772	5,369 19
East Otto.....	.....	23,400	436,950	3,708 91
Elko.....	.....	10,575	153,840	1,818 12
Ellicottville.....	.....	37,900	844,040	7,062 56
Farmersville.....	.....	26,250	571,935	3,857 64
Franklinville.....	.....	135,675	1,221,606	6,254 62
Freedom.....	.....	61,480	737,884	9,371 93
Great Valley.....	.....	8,300	794,945	6,226 36
Hinsdale.....	.....	14,450	731,358	5,476 30
Humphrey.....	.....	4,200	236,395	4,436 40
Ischua.....	.....	20,850	386,800	4,023 20
Leon.....	.....	20,065	379,054	4,731 97
Little Valley.....	.....	46,450	729,770	3,738 30
Lyndon.....	.....	7,650	286,740	2,762 06
Machias.....	.....	18,200	689,039	5,576 04
Mansfield.....	.....	7,250	450,350	2,846 21

## CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Napoli.....	.....	\$5,680	\$329,319	\$3,604 11
New Albion.....	.....	20,975	622,446	6,542 63
Olean, town.....	.....	700	837,143	4,206 47
Olean, city.....	.....	266,750	6,689,835	.....
Otto.....	.....	15,200	435,699	2,981 66
Perrysburg.....	.....	13,400	401,339	3,380 32
Persia.....	.....	34,000	695,690	3,867 75
Portville.....	.....	75,415	753,637	6,162 14
Randolph.....	.....	81,120	806,062	3,686 56
Red House.....	.....	13,025	260,725	3,811 57
Salamanca.....	.....	17,850	1,587,001	686 37
South Valley.....	.....	3,750	150,848	2,609 59
Yorkshire.....	.....	25,975	598,450	6,720 67
Totals.....	.....	\$1,140,165	\$27,398,779	\$149,110 96



## CATTARAUGUS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Allegany.....	.....	\$4,950 20	\$106 07	\$11,243 18
Ashford.....	.....	2,058 58	44 11	7,149 20
Carrollton.....	.....	2,280 05	48 86	7,471 13
Coldspring.....	.....	837 06	17 94	3,410 40
Conewango.....	.....	1,705 07	36 54	6,401 88
Dayton.....	.....	1,875 82	40 19	7,285 20
East Otto.....	.....	1,307 72	28 02	5,044 65
Elko.....	.....	460 42	9 87	2,288 41
Ellicottville.....	.....	2,526 07	54 13	9,642 76
Farmersville.....	.....	1,711 70	36 68	5,606 02
Franklinville.....	.....	3,656 06	78 34	9,989 02
Freedom.....	.....	2,208 36	47 32	11,627 61
Great Valley.....	.....	2,379 13	50 98	8,656 47
Hinsdale.....	.....	2,188 83	46 90	7,712 03
Humphrey.....	.....	707 49	15 16	5,159 05
Ischua.....	.....	1,157 62	24 81	5,205 63
Leon.....	.....	1,134 44	24 31	5,890 72
Little Valley.....	.....	2,184 07	46 80	5,969 67
Lyndon.....	.....	858 16	18 39	3,638 61
Machias.....	.....	2,062 18	44 19	7,682 41
Mansfield.....	.....	1,347 82	28 88	4,222 91

## CATTARAUGUS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Napoli.....	.....	\$985 60	\$21 12	\$4,610 83
New Albion.....	.....	1,862 87	39 92	8,445 42
Olean, town.....	.....	2,505 43	53 69	6,765 59
Olean, city.....	\$6,283 97	20,021 53	429 02	26,734 52
Otto.....	.....	1,303 97	27 94	4,313 57
Perrysburg.....	.....	1,201 14	25 74	4,607 20
Persia.....	.....	2,082 08	44 61	5,994 44
Portville.....	.....	2,255 66	48 33	8,466 13
Randolph.....	.....	2,412 41	51 69	6,150 66
Red House.....	.....	780 30	16 73	4,608 60
Salamanca.....	.....	4,749 63	101 97	5,537 97
South Valley.....	.....	451 47	9 68	3,070 74
Yorkshire.....	.....	1,791 06	38 38	8,550 11
Total.....	\$6,283 97	\$82,000 00	\$1,757 31	\$239,152 24

## CATTARAUGUS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Allegany.....	.0087285	\$52,000	\$520 00
Ashford.....			
Carrollton.....			
Coldspring.....			
Conewango.....		41,396 22	413 96
Dayton.....			
East Otto.....			
Elko.....			
Ellicottville.....		52,000	520 00
Farmersville.....			
Franklinville.....		96,890	968 90
Freedom.....			
Great Valley.....			
Hinsdale.....			
Humphrey.....			
Ischua.....			
Leon.....			
Little Valley.....		44,073 56	440 73
Lyndon.....			
Machias.....			
Mansfield.....			

## CATTARAUGUS — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Cattaraugus, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Napoli.....	.....	.....	.....
New Albion.....	.....	\$120,000	\$1,200 00
Olean, town.....	.....	287,401 95	2,874 01
Olean, city.....	.....	1,091,058 35	10,910 58
Otto.....	.....	.....	.....
Perrysburg.....	.....	.....	.....
Persia.....	.....	82,649 14	826 49
Portville.....	.....	.....	.....
Randolph.....	.....	81,337 03	813 37
Red House.....	.....	.....	.....
Salamanca.....	.....	119,900	1,199 00
South Valley.....	.....	.....	.....
Yorkshire.....	.....	.....	.....
Totals.....	.....	\$2,068,706 25	\$20,687 04

I, J. E. Chase, Clerk of the Board of Supervisors of the county of Cattaraugus, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

J. E. CHASE, Clerk.

P. O. address, Great Valley, N. Y.

## CAYUGA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Cayuga, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Auburn, city.....	5,070	\$16,589,341	\$16,450,668	\$889,486
Aurelius.....	18,395	1,313,500	1,342,041	25,900
Brutus.....	12,288	1,658,073	1,662,814	100,210
Cato.....	19,437	892,297	876,540	15,925
Conquest.....	21,698	748,300	732,300	12,300
Fleming.....	13,389	680,900	707,935	5,450
Genoa.....	23,861	798,155	919,393	18,470
Ira.....	21,314	762,315	744,826	23,225
Ledyard.....	22,079	959,400	1,014,207	89,750
Locke.....	14,653	472,050	464,828	6,800
Mentz.....	9,954	1,057,507	1,064,118	31,500
Montezuma.....	10,578	785,220	772,166	20,000
Moravia.....	17,685	1,085,796	1,071,077	69,450
Niles.....	23,489	683,024	677,476	17,550
Owasco.....	12,405	901,205	897,898	17,400
Scipio.....	22,058	891,348	951,348	81,900
Sempronius.....	17,398	378,510	367,307	17,800
Sennett.....	17,597	1,096,415	1,044,751	20,625
Springport.....	13,463	836,029	906,259	47,200

## CAYUGA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Sterling.....	\$27,177	\$1,129,751	\$1,042,191	\$13,350
Summerhill.....	14,840	304,590	286,316	10,330
Throop.....	11,299	532,425	526,950	7,500
Venice.....	24,286	716,160	753,475	53,375
Victory.....	21,133	572,866	568,293	23,350
Totals.....	415,546	\$35,845,177	\$35,845,177	\$1,618,846

# CAYUGA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Auburn, city.....	.....	\$889,486	\$17,340,154	\$8,460 86
Aurelius.....	.....	25,900	1,367,941	10,460 16
Brutus.....	.....	100,210	1,763,024	4,447 13
Cato.....	.....	15,925	892,465	7,565 42
Conquest.....	.....	12,300	744,600	3,572 83
Fleming.....	.....	5,450	713,385	4,154 60
Genoa.....	.....	18,470	937,863	4,197 80
Ira.....	.....	23,225	768,051	4,020 99
Ledyard.....	.....	89,750	1,103,957	3,601 57
Locke.....	.....	6,800	471,628	4,690 49
Mentz.....	.....	31,500	1,095,618	5,212 93
Montezuma.....	.....	20,000	792,166	2,721 28
Moravia.....	.....	69,450	1,140,527	9,299 01
Niles.....	.....	17,550	695,026	6,846 58
Owasco.....	.....	17,400	915,298	6,390 70
Scipio.....	.....	81,900	1,033,248	3,434 73
Sempronius.....	.....	17,800	385,107	3,526 25
Sennett.....	.....	20,625	1,065,376	7,091 61
Springport.....	.....	47,200	953,459	3,934 55
Sterling.....	.....	13,350	1,055,541	14,475 39

## CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Summerhill.....	.....	\$10,330	\$296,646	\$2,649 25
Throop.....	.....	7,500	534,450	4,427 67
Venice.....	.....	53,375	806,850	8,944 00
Victory.....	.....	23,350	591,643	3,724 40
Totals.....	.....	\$1,618,846	\$37,464,023	\$137,850 20



## CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Auburn, city.....	.....	\$69,360 62	\$1,029 14	\$78,850 62
Aurelius.....	.....	5,471 76	81 19	16,013 11
Brutus.....	.....	7,052 10	104 64	11,603 87
Cato.....	.....	3,569 86	52 97	11,188 25
Conquest.....	.....	2,978 40	44 19	6,595 42
Fleming.....	.....	2,853 54	42 34	7,050 48
Genoa.....	.....	3,751 45	55 66	8,004 91
Ira.....	.....	3,072 20	45 58	7,138 77
Ledyard.....	.....	4,415 83	65 52	8,082 92
Locke.....	.....	1,886 51	27 99	6,604 99
Mentz.....	.....	4,382 47	65 02	9,660 42
Montezuma.....	.....	3,168 67	47 02	5,936 97
Moravia.....	.....	4,562 11	67 69	13,928 81
Niles.....	.....	2,780 10	41 25	9,667 93
Owasco.....	.....	3,661 19	54 32	10,106 21
Scipio.....	.....	4,132 99	61 32	7,629 04
Sempronius.....	.....	1,530 50	22 86	5,079 61
Sennett.....	.....	4,261 50	63 23	11,416 34
Springport.....	.....	3,813 84	56 59	7,804 98
Sterling.....	.....	4,222 17	62 65	18,760 21

## CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Summerhill.....	.....	\$1,186 58	\$17 60	3,853 43
Throop.....	.....	2,137 80	31 72	6,597 19
Venice.....	.....	3,227 40	47 89	12,219 29
Victory.....	.....	2,366 57	35 11	6,126 08
Totals.....	.....	\$149,846 16	\$2,223 49	\$289,919 85

# CAYUGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Auburn, city.....	.....	\$688,414 48	\$6,884 14
Aurelius.....	.001238	.....	.....
Brutus.....	.00728	.....	.....
Cato.....	.001280	.....	.....
Conquest.....	.00872	.....	.....
Fleming.....	.001032	.....	.....
Genoa.....	.00982	.....	.....
Ira.....	.00938	.....	.....
Ledyard.....	.00816	157,014 98	1,570 15
Locke.....	.001382	31,500 00	315 00
Mentz.....	.00972	.....	.....
Montezuma.....	.00742	.....	.....
Moravia.....	.0014	207,939 50	2,079 39
Niles.....	.001308	.....	.....
Owasco.....	.0011	.....	.....
Scipio.....	.00788	.....	.....
Sempronius.....	.001284	.....	.....
Sennett.....	.001026	.....	.....
Springport.....	.00701	.....	.....
Sterling.....	.00680	.....	.....
Summerhill.....	.001218	.....	.....

## CAYUGA — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Cayuga, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Throop.....	.001216	.....	.....
Venice.....	.001590	.....	.....
Victory.....	.0010	.....	.....
Totals.....	.....	\$1,084,868 96	\$10,848 68

I, James J. Hornell, Clerk of the Board of Supervisors of the county of Cayuga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in the said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

J. J. Hornell, Clerk.  
P. O. address, Auburn, N. Y.

# CHAUTAUQUA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Chautauqua, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Arkwright.....	22,083	\$312,646	\$309,120	\$500
Busti.....	30,168	1,425,100	1,370,281	18,550
Carroll.....	20,658	504,655	491,251	15,350
Charlotte.....	23,780	448,628	456,257	17,595
Chautauqua.....	41,318	2,420,995	2,336,238	60,480
Cherry Creek.....	22,957	465,569	472,702	6,100
Clymer.....	21,985	514,125	469,400	47,350
Dunkirk, city and town.....	6,632	6,858,661	6,923,226	114,250
Ellery.....	30,098	1,002,405	986,368	59,840
Ellicott.....	19,065	1,683,628	1,630,143	11,450
Ellington.....	23,081	387,765	404,821	15,430
French Creek.....	21,832	351,460	309,212	3,700
Gerry.....	21,992	473,480	439,493	32,000
Hanover.....	30,402	2,285,955	2,283,180	72,600
Harmony.....	54,734	1,436,770	1,491,160	67,350
Jamestown, city.....	4,364	12,930,551	13,368,491	569,225
Kiantone.....	11,456	279,276	291,583	4,600
Mina.....	22,028	411,370	419,999	14,520

## CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Poland.....	22, 447	\$594, 430	\$586, 195	\$15, 065
Pomfret.....	26, 491	2, 724, 893	2, 672, 942	55, 530
Portland.....	21, 347	1, 672, 350	1, 710, 392	60, 100
Ripley.....	30, 761	1, 525, 795	1, 470, 343	89, 150
Sheridan.....	22, 675	1, 846, 430	1, 739, 323	20, 600
Sherman.....	22, 980	743, 748	751, 615	64, 500
Stockton.....	29, 037	688, 461	706, 776	44, 875
Villenova.....	22, 826	374, 505	384, 810	11, 695
Westfield.....	29, 341	2, 507, 859	2, 396, 189	88, 950
Totals.....	656, 538	\$46, 871, 510	\$46, 871, 510	\$1, 581, 355

# CHAUTAUQUA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.*

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arkwright.....	.....	\$500	\$309, 620	\$3, 343 85
Busti.....	.....	18, 550	1, 388, 831	7, 628 40
Carroll.....	.....	15, 350	506, 601	5, 497 64
Charlotte.....	.....	17, 595	473, 852	4, 619 53
Chautauqua.....	.....	60, 480	2, 396, 718	13, 031 08
Cherry Creek.....	.....	6, 100	478, 802	3, 700 17
Clymer.....	.....	47, 350	516, 750	4, 213 72
Dunkirk, city and town.....	.....	114, 250	7, 037, 476	4, 562 16
Ellery.....	.....	59, 840	1, 046, 208	5, 300 70
Ellicott.....	.....	11, 450	1, 641, 593	7, 925 46
Ellington.....	.....	15, 430	420, 251	4, 078 52
French Creek.....	.....	3, 700	312, 912	3, 229 64
Gerry.....	.....	32, 000	471, 493	2, 858 70
Hanover.....	.....	72, 600	2, 355, 780	15, 852 64
Harmony.....	.....	67, 350	1, 558, 510	9, 146 58
Jamestown, city.....	.....	569, 225	13, 937, 716	2, 549 07
Kiantone.....	.....	4, 600	296, 183	3, 392 33
Mina.....	.....	14, 520	434, 519	4, 239 06
Poland.....	.....	15, 065	601, 260	3, 722 81
Pomfret.....	.....	55, 530	2, 728, 472	13, 816 61

## CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Portland.....	.....	\$60,100	\$1,770,492	\$9,812 48
Ripley.....	.....	89,150	1,559,493	7,889 89
Sheridan.....	.....	20,600	1,759,923	6,958 31
Sherman.....	.....	64,500	816,115	4,405 95
Stockton.....	.....	44,875	751,651	5,128 02
Villanova.....	.....	11,695	396,505	3,338 99
Westfield.....	.....	88,950	2,485,139	14,297 16
Totals.....	.....	\$1,581,355	\$48,452,865	\$174,539 47



## CHAUTAUQUA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Arkwright.....	.....	\$1,078 19	\$19 70	\$4,441 74
Busti.....	.....	3,719 09	88 37	11,435 86
Carroll.....	.....	1,487 94	32 23	7,017 81
Charlotte.....	.....	1,479 67	30 15	6,129 35
Chautauqua.....	.....	6,072 93	152 50	19,256 51
Cherry Creek.....	.....	2,287 59	30 46	6,018 22
Clymer.....	.....	1,358 91	32 88	5,605 51
Dunkirk, city and town.....	.....	21,885 30	447 79	26,895 25
Ellery.....	.....	3,009 77	66 57	8,377 04
Ellicott.....	.....	4,873 47	104 45	12,903 38
Ellington.....	.....	1,318 41	26 74	5,423 67
French Creek.....	.....	867 88	19 91	4,117 43
Gerry.....	.....	1,298 68	30 00	4,187 38
Hanover.....	.....	6,421 15	149 89	22,423 68
Harmony.....	.....	4,397 89	99 13	13,743 60
Jamestown, city.....	.....	41,629 64	886 86	45,065 57
Kiantone.....	.....	877 98	18 84	4,189 15
Mina.....	.....	1,126 02	27 64	5,392 72
Poland.....	.....	1,678 69	38 25	5,439 75
Pomfret.....	.....	8,357 90	173 61	22,348 12
Portland.....	.....	4,550 05	112 65	14,475 18

## CHAUTAUQUA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ripley.....	.....	\$3,919 58	\$99 23	\$11,908 70
Sheridan.....	.....	4,698 49	111 98	11,768 78
Sherman.....	.....	2,217 90	51 93	6,675 78
Stockton.....	.....	2,260 85	47 82	7,436 69
Villanova.....	.....	1,096 59	25 22	4,460 80
Westfield.....	.....	6,846 29	158 12	21,301 57
Totals.....	.....	\$140,816 85	\$3,082 92	\$318,439 24

## CHAUTAUQUA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arkwright.....	.014164	.....	.....
Busti.....	.0093482	.....	.....
Carroll.....	.0134704	.....	.....
Charlotte.....	.014349	.....	.....
Chautauqua.....	.0082564	\$30,000 00	\$300 00
Cherry Creek.....	.014147	.....	.....
Clymer.....	.009927	.....	.....
Dunkirk, city and town.....	.0057463	451,062 48	4,510 62
Ellery.....	.00788	.....	.....
Ellicott.....	.008424	30,071 26	300 71
Ellington.....	.0134517	.....	.....
French Creek.....	.0115805	.....	.....
Gerry.....	.0085264	.....	.....
Hanover.....	.0112653	46,062 99	460 63
Harmony.....	.009303	.....	.....
Jamestown, city.....	.0033382	1,141,571 15	11,415 71
Kiantone.....	.014757	.....	.....
Mina.....	.0126622	.....	.....
Poland.....	.008919	.....	.....
Pomfret.....	.0097443	56,559 25	565 59
Portland.....	.0089481	55,799 84	558 00

## CHAUTAUQUA — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Chautauqua, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ripley .....	.007003	\$30,574 80	\$305 75
Sheridan .....	.0063035	.....	.....
Sherman .....	.0098844	35,500 00	355 00
Stockton .....	.010141	.....	.....
Villanova .....	.0114903	.....	.....
Westfield .....	.010484	126,113 07	1,261 13
Totals .....	.....	\$2,003,314 84	\$20,033 14

I, J. A. McGinnis, Clerk of the Board of Supervisors of the county of Chautauqua, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of September, 1909.

J. A. MCGINNIS, Clerk,  
P. O. address, Ripley, N. Y.

# CHEMUNG.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Chemung, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Ashland.....	8,750	\$546,732	\$603,810	\$7,975
Baldwin.....	15,909	181,644	182,232	2,976
Big Flats.....	26,097	955,955	1,077,066	8,100
Catlin.....	23,304	354,425	378,062	3,125
Chemung.....	29,300	876,945	1,019,949	5,150
Elmira.....	13,575	814,392	815,959	24,700
Elmira, city.....	4,816	18,933,616	18,190,458	1,282,160
Erie.....	26,817	322,569	331,823	.....
Horseheads.....	21,880	1,963,023	2,265,648	11,500
Southport.....	28,335	1,119,920	1,112,424	11,350
Van Etten.....	24,787	557,835	530,374	5,600
Veteran.....	22,775	571,595	690,846	6,000
Totals.....	246,345	\$27,198,651	\$27,198,651	\$1,368,636

## CHEMUNG — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chemung, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ashland.....	.....	\$7,975	\$611,785	\$4,599 94
Baldwin.....	.....	2,976	185,208	2,522 21
Big Flats.....	.....	8,100	1,085,166	9,830 19
Catlin.....	.....	3,125	381,187	3,823 57
Chemung.....	.....	5,150	1,025,099	6,063 03
Elmira.....	.....	24,700	840,659	5,215 16
Elmira, city.....	.....	1,282,160	19,472,618	.....
Erie.....	.....	.....	331,823	5,007 95
Horseheads.....	.....	11,500	2,277,148	12,893 09
Southport.....	.....	11,350	1,123,774	10,755 68
Van Etten.....	.....	5,600	535,974	5,127 63
Veteran.....	.....	6,000	696,846	4,485 96
Totals.....	.....	\$1,368,636	\$28,567,287	\$70,324 41

## CHEMUNG — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chemung, etc.

TOWNS AND CITY.	Amount of city taxes	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Ashland.....	.....	\$2,771 66	\$43 99	\$7,415 59
Baldwin.....	.....	752 54	13 32	3,288 07
Big Flats.....	.....	4,757 64	77 55	14,665 38
Catlin.....	.....	1,563 39	27 43	5,414 39
Chemung.....	.....	4,374 02	73 24	10,510 29
Elmira.....	.....	3,985 10	63 69	9,263 95
Elmira, city.....	\$36,398 78	87,521 60	1,399 27	125,319 65
Erne.....	.....	1,681 43	23 88	6,713 26
Horseheads.....	.....	11,067 93	163 03	24,124 05
Southport.....	.....	5,772 67	80 40	16,608 75
Van Etten.....	.....	2,285 92	38 31	7,451 86
Veteran.....	.....	2,955 77	49 87	7,491 60
Totals.....	\$36,398 78	\$129,489 67	\$2,053 98	\$238,266 84

## CHEMUNG — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Chemung, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ashland . . . . .	.1100	.....	.....
Baldwin . . . . .	.1430	.....	.....
Big Flats . . . . .	.1780	.....	.....
Catlin . . . . .	.1510	.....	.....
Chemung . . . . .	.1510	.....	.....
Elmira . . . . .	.1190	.....	.....
Elmira, city . . . . .	.1190	.....	.....
Erie . . . . .	.0620	\$793,225 73	\$7,932 26
Horseheads . . . . .	.2000	.....	.....
Southport . . . . .	.1040	72,944 00	729 44
Van Etten . . . . .	.1410	.....	.....
Veteran . . . . .	.0940	.....	.....
Veteran . . . . .	.1300	.....	.....
Totals . . . . .	.....	\$866,169 73	\$8,661 70

I, E. H. Colburn, Clerk of the Board of Supervisors of the county of Chemung, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

E. H. COLBURN, Clerk.  
P. O. address, Elmira, N. Y.



# CHENANGO.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Chenango, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Afton.....	28,737	\$861,290	\$848,075	\$27,700
Bainbridge.....	20,937	874,790	876,892	37,850
Columbus.....	22,747	456,545	459,664	13,700
Coventry.....	29,692	445,245	447,583	22,860
German.....	17,253	146,645	148,952	1,025
Greene.....	45,701	1,411,675	1,442,578	124,900
Guilford.....	38,300	1,162,330	1,147,652	28,900
Lincklaen.....	16,292	169,075	164,140	2,100
McDonough.....	24,157	273,485	273,972	20,150
New Berlin.....	28,855	1,023,160	1,004,167	46,220
North Norwich.....	17,227	536,307	518,950	11,750
Norwich.....	26,577	3,139,420	3,220,379	157,400
Otselic.....	23,281	368,120	358,914	21,690
Oxford.....	36,170	1,519,360	1,505,584	123,750
Pharsalia.....	24,282	223,158	226,000	13,725
Pitcher.....	17,379	236,045	233,250	10,660
Plymouth.....	26,074	379,605	366,024	13,850
Preston.....	21,027	364,420	355,318	11,550

## CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Sherburne.....	27,726	\$1,204,745	\$1,216,710	\$152,950
Smithville.....	30,570	426,445	416,364	4,300
Smyrna.....	24,984	537,095	527,792	27,450
Totals.....	547,968	\$15,758,960	\$15,758,960	\$874,480

## CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Afton.....	.....	\$27,700	\$875,775	\$1,771 76
Bainbridge.....	.....	37,850	914,742	4,487 22
Columbus.....	.....	13,700	473,364	5,610 54
Coventry.....	.....	22,860	470,443	1,811 01
German.....	.....	1,025	149,977	994 81
Greene.....	.....	124,900	1,567,478	2,872 39
Guilford.....	.....	28,900	1,176,552	3,926 84
Lincklaen.....	.....	2,100	166,240	1,463 61
McDonough.....	.....	20,150	294,122	2,157 67
New Berlin.....	.....	46,220	1,050,387	8,083 33
North Norwich.....	.....	11,750	530,700	5,620 46
Norwich.....	.....	157,400	3,377,779	14,134 53
Otselic.....	.....	21,690	380,604	8,095 24
Oxford.....	.....	123,750	1,629,334	4,588 43
Pharsalia.....	.....	13,725	239,725	2,209 59
Pitcher.....	.....	10,660	243,910	1,543 82
Plymouth.....	.....	13,850	379,874	4,898 13
Preston.....	.....	11,550	366,868	1,683 21

## CHENANGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Sherburne.....	.....	\$152,950	\$1,369,660	\$4,895 70
Smithville.....	.....	4,300	420,664	3,007 83
Smymna.....	.....	27,450	555,242	3,997 46
Totals.....	.....	\$874,480	\$16,633,440	\$87,853 58

## CHENANGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Afton.....	.....	\$3,732 98	\$58 16	\$5,562 90
Bainbridge.....	.....	4,249 92	66 22	8,803 36
Columbus.....	.....	2,017 70	31 44	7,659 68
Coventry.....	.....	2,005 25	31 24	3,847 50
German.....	.....	639 26	9 96	1,644 03
Greene.....	.....	6,929 93	107 98	9,910 30
Guilford.....	.....	4,233 72	78 14	8,238 70
Lincklaen.....	.....	708 59	11 04	2,183 24
McDonough.....	.....	1,253 68	19 54	3,430 89
New Berlin.....	.....	4,741 13	79 34	12,903 80
North Norwich.....	.....	2,262 09	35 25	7,917 80
Norwich.....	.....	17,282 42	269 29	31,686 24
Otselic.....	.....	1,712 20	27 34	9,834 78
Oxford.....	.....	8,185 39	127 54	12,901 36
Pharsalia.....	.....	1,021 82	15 92	3,247 33
Pitcher.....	.....	1,039 65	16 20	2,599 67
Plymouth.....	.....	1,568 05	25 23	6,491 41
Preston.....	.....	1,563 86	24 36	3,271 43

## CHENANGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Sherburne.....	.....	\$7,000 46	\$109 08	\$12,005 24
Smithville.....	.....	1,793 08	27 94	4,828 85
Smyrna.....	.....	2,068 33	36 87	6,102 66
Totals.....	.....	\$76,009 51	\$1,208 08	\$165,071 17

## Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Afton.....	.00630	\$82,310 00	\$823 10
Bainbridge.....	.00966		
Columbus.....	.001630		
Coventry.....	.00820		
German.....	.001112		
Greene.....	.00646	58,315 00	583 15
Guilford.....	.00690		
Lincklaen.....	.001276		
McDonough.....	.001170		
New Berlin.....	.001208	143,806 00	1,438 06
North Norwich.....	.001448		
Norwich.....	.00960	676,751 17	6,767 51
Otselic.....	.002522	31,086 47	310 86
Oxford.....	.00786	290,995 62	2,909 95
Pharsalia.....	.001372		
Pitcher.....	.001054		
Plymouth.....	.001650		
Preston.....	.00870		

## CHENANGO — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Chenango, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Sherburne.....	.00884	\$272,680 48	\$2,726 80
Smithville.....	.01120	.....	.....
Smyrna.....	.01080	.....	.....
Totals.....	.....	\$1,555,944 74	\$15,559 43

I, W. B. Leach, Clerk of the Board of Supervisors, of the county of Chenango, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

W. B. LEACH, Clerk,  
P. O. address, Norwich, N. Y.



## CLINTON.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Clinton, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Altona.....	53,733	\$226,785	\$271,023	\$1,700
Ausable.....	22,470	528,195	631,637	34,550
Beekmantown.....	36,000	454,910	485,193	2,125
Black Brook.....	75,337	204,265	268,201	680
Champlain.....	29,460	1,018,032	1,002,844	56,060
Chazy.....	33,029	566,945	588,841	17,070
Clinton.....	40,658	187,580	257,963	9,000
Dannemora.....	22,971	325,565	333,928	9,275
Ellenburg.....	64,871	284,188	501,362	3,080
Mooers.....	50,573	366,219	517,760	7,863
Peru.....	46,445	602,820	658,153	19,380
Plattsburg.....	25,761	791,135	658,450	1,500
Plattsburg, city.....	.....	3,254,395	2,497,768	141,500
Saranac.....	68,100	308,627	374,047	8,020
Schuyler Falls.....	21,760	286,770	359,261	44,375
Totals.....	591,168	\$9,406,431	\$9,406,431	\$356,178

## CLINTON — Continued.

*Statement of the aggregate valuations of real and personal estate, in the county of Clinton, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Altona.....	.....	\$1,700	\$272,723	\$6,796 66
Ausable.....	.....	34,550	666,187	6,575 48
Beekmantown.....	.....	2,125	487,318	4,374 69
Black Brook.....	.....	680	268,881	6,601 61
Champlain.....	.....	56,060	1,058,904	4,747 47
Chazy.....	.....	17,070	605,911	7,451 68
Clinton.....	.....	9,000	266,963	7,099 89
Dannemora.....	.....	9,275	343,203	4,192 50
Ellenburg.....	.....	3,080	504,442	6,998 52
Moers.....	.....	7,863	525,623	9,754 71
Peru.....	.....	19,380	677,533	6,084 65
Plattsburg.....	.....	1,500	659,950	6,187 85
Plattsburg, city.....	.....	141,500	2,639,268	.....
Saranac.....	.....	8,020	382,067	8,861 58
Schuyler Falls.....	.....	44,375	403,636	4,648 87
Totals.....	.....	\$356,178	\$9,762,609	\$90,376 16

**CLINTON — Continued.**  
*Statement of the aggregate valuations of real and personal estate, in the county of Clinton, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Altona.....	.....	\$2,469 12	\$15 80	\$9,231 58
Ausable.....	.....	5,897 02	38 80	12,511 30
Beekmantown.....	.....	4,342 85	28 31	8,745 85
Black Brook.....	.....	2,397 19	15 65	9,014 45
Champlain.....	.....	9,378 00	61 54	14,187 01
Chazy.....	.....	5,387 55	35 25	12,874 48
Clinton.....	.....	2,418 39	15 50	9,533 78
Dannemora.....	.....	3,051 90	19 86	7,264 26
Ellenburg.....	.....	4,510 37	31 31	11,540 20
Mooers.....	.....	4,680 29	30 50	14,465 50
Peru.....	.....	5,997 05	39 34	12,121 04
Plattsburg.....	.....	5,842 16	38 38	12,068 39
Plattsburg, city.....	\$108,509 27	23,249 60	153 50	131,912 37
Saranac.....	.....	3,394 26	22 18	12,278 02
Schuyler Falls.....	.....	3,584 25	23 44	8,256 56
Totals.....	\$108,509 27	\$86,600 00	\$569 36	\$286,054 79

## CLINTON — Concluded.

*Statement of the aggregate valuations of real and personal estate, in the county of Clinton, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Altona.....	.035	.....	.....
Ausable.....	.021	\$164,374 56	\$1,643 57
Beekmantown.....	.019	.....	.....
Black Brook.....	.00406	.....	.....
Champlain.....	.013	181,331 52	1,813 32
Chazy.....	.022	.....	.....
Clinton.....	.035	.....	.....
Dannemora.....	.022	.....	.....
Ellenburg.....	.037	.....	.....
Moorea.....	.038	.....	.....
Peru.....	.019	.....	.....
Plattsburg.....	.015	.....	.....
Plattsburg, city.....	.030	645,096 91	6,450 97
Saranac.....	.036	.....	.....
Schuyler Falls.....	.025	.....	.....
Totals.....	.....	\$990,802 99	\$9,907 86

I, Arthur E. Lamarche, Clerk of the Board of Supervisors of the county of Clinton, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

ARTHUR E. LAMARCHE, Clerk,  
P. O. address, Plattsburg, N. Y.

## COLUMBIA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Columbia, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Ancram.....	26,056	\$834,552 00	\$801,552 00	\$7,400
Austerlitz.....	28,810	345,930 00	310,930 00	1,500
Canaan.....	19,792	989,697 00	923,324 50	4,500
Chatham.....	31,195	2,508,407 00	2,455,875 00	78,250
Claverack.....	30,061	2,603,540 00	2,520,467 00	161,750
Clermont.....	11,355	664,580 00	694,442 00	41,450
Copake.....	24,451	947,548 00	936,624 00	58,600
Gallatin.....	23,183	367,741 00	363,949 50	7,360
German town.....	7,374	750,853 00	839,534 50	24,925
Ghent.....	26,385	2,012,009 00	1,952,397 70	45,475
Greenport.....	9,685	781,483 50	845,378 00	43,300
Hillsdale.....	33,940	598,975 00	596,095 00	26,730
Hudson, city.....	.....	4,549,809 00	4,612,138 20	583,751
Kinderhook.....	20,096	1,610,455 00	1,626,750 80	115,100
Livingston.....	24,187	790,875 00	796,335 50	22,300
New Lebanon.....	41,016	550,875 00	546,325 30	7,800

## COLUMBIA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Stockport.....	21,859	\$1,077,430 00	\$1,148,805 00	\$5,000
Stuyvesant.....	13,175	1,559,715 00	1,576,185 00	88,800
Taghkanic.....	45,896	377,366 00	374,731 50	14,550
Totals.....	438,516	\$23,921,840 50	\$23,921,840 50	\$1,338,541

## COLUMBIA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ancram.....	.....	\$7,400	\$808,952 00	\$5,333 83
Austerlitz.....	.....	1,500	312,430 00	4,124 95
Canaan.....	.....	4,500	927,824 50	5,658 28
Chatham.....	.....	78,250	2,534,125 00	13,590 61
Claverack.....	.....	161,750	2,682,217 00	8,946 23
Clermont.....	.....	41,450	735,892 00	5,212 84
Copake.....	.....	58,600	995,224 00	4,304 69
Gallatin.....	.....	7,360	371,309 50	4,769 85
Germanatown.....	.....	24,925	864,459 50	4,020 92
Ghent.....	.....	45,475	1,997,872 70	7,638 11
Greenport.....	.....	43,300	888,678 00	6,018 67
Hillsdale.....	.....	26,730	622,825 00	6,645 66
Hudson, city.....	.....	583,751	5,195,889 20	.....
Kinderhook.....	.....	115,100	1,741,850 80	3,081 40
Livingston.....	.....	22,300	818,635 50	7,979 15
New Lebanon.....	.....	7,800	554,125 30	8,115 81

## COLUMBIA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Stockport.....	.....	\$5,000	\$1,153,805 00	\$3,724 81
Stuyvesant.....	.....	38,800	1,664,985 00	5,174 31
Taghkanic.....	.....	14,550	389,281 50	4,429 07
Totals.....	.....	\$1,338,541	\$25,260,381 50	\$108,769 19



## COLUMBIA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ancram.....	.....	\$6,174 54	\$48 12	\$11,556 49
Austerlitz.....	.....	2,541 21	18 58	6,684 74
Canaan.....	.....	7,264 56	55 18	12,978 02
Chatham.....	.....	19,271 27	150 71	33,012 59
Claverack.....	.....	20,682 05	159 52	29,787 80
Clermont.....	.....	5,934 98	43 76	11,191 58
Copake.....	.....	7,652 89	59 18	12,016 76
Gallatin.....	.....	2,745 71	22 08	7,537 64
Germantown.....	.....	6,763 31	51 41	10,835 64
Ghent.....	.....	15,258 15	118 82	23,015 08
Greenport.....	.....	6,548 04	52 85	12,619 56
Hillsdale.....	.....	4,661 50	37 03	11,344 19
Hudson, city.....	.....	39,093 70	309 02	39,402 72
Kinderhook.....	.....	14,011 96	103 59	17,196 95
Livingston.....	.....	7,038 99	48 73	15,066 87
New Lebanon.....	.....	3,980 86	32 95	12,129 62

## COLUMBIA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Stockport.....	.....	\$8,835 17	\$68 62	\$12,628 60
Stuyvesant.....	.....	12,675 55	99 04	17,948 90
Taghkanic.....	.....	3,005 70	23 15	7,457 92
Totals.....	.....	\$194,140 14	\$1,502 34	\$304,411 67

## COLUMBIA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ancram.....	.0137	.....	.....
Austerlitz.....	.0192	.....	.....
Canaan.....	.0130	.....	.....
Chatham.....	.0132	\$98,394 03	\$983 94
Claverack.....	.0115	65,577 11	655 77
Clermont.....	.0158	.....	.....
Copake.....	.0119	.....	.....
Gallatin.....	.02	.....	.....
Germantown.....	.0139	.....	.....
Ghent.....	.0115	.....	.....
Greenport.....	.0153	.....	.....
Hillsdale.....	.0181	.....	.....
Hudson, city.....	.0076	892,666 91	8,926 67
Kinderhook.....	.0111	313,106 13	3,131 06
Livingston.....	.0185	.....	.....
New Lebanon.....	.0217	.....	.....

## COLUMBIA — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Columbia, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Stockport.....	.0116	.....	.....
Stuyvesant.....	.0108	.....	.....
Taghkanic.....	.0190	.....	.....
Totals.....	.....	\$1,369,744 18	\$13,697 44

I, John Connor, Clerk of the Board of Supervisors of the county of Columbia, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

JOHN CONNOR, *Clerk*  
P. O. address, Philmont, N. Y.

## CORTLAND.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Cortland, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Cincinnati.....	15,737	\$367,035	\$317,050 80	\$15,875
Cortland, city.....	2,590	6,393,681	5,822,205 60	194,500
Cortlandville.....	29,624	1,431,223	1,232,174 70	12,550
Cuyler.....	27,590	381,948	451,076 82	5,850
Freetown.....	16,854	284,804	247,876 08	4,250
Harford.....	14,803	284,390	252,199 50	14,450
Homer.....	32,050	1,841,555	2,402,380 38	82,150
Lapeer.....	15,668	222,097	244,993 80	500
Marathon.....	15,392	755,505	675,894 66	89,850
Preble.....	16,503	571,257	641,307 30	3,050
Scott.....	14,038	249,650	256,522 92	5,200
Solon.....	18,581	237,615	239,229 24	1,500
Taylor.....	18,942	213,005	244,993 80	2,500

## CORTLAND — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Truxton.....	27,880	\$439,200	\$550,515 48	\$15,100
Virgil.....	29,915	496,870	580,779 42	4,150
Willet.....	15,821	241,565	252,199 50	7,375
Totals.....	311,988	\$14,411,400	\$14,411,400 00	\$458,850

**CORTLAND — Continued.**

*Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Cincinnatus.....	.....	\$15, 875	\$332, 925 80	\$4, 453 00
Cortland, city.....	.....	194, 500	6, 016, 705 60	.....
Cortlandville.....	.....	12, 550	1, 244, 724 70	8, 389 64
Cuyler.....	.....	5, 850	456, 926 82	4, 538 58
Free town.....	.....	4, 250	252, 126 08	250 96
Harford.....	.....	14, 450	266, 649 50	1, 402 74
Homer.....	.....	82, 150	2, 484, 530 38	13, 097 68
Lapeer.....	.....	500	245, 493 80	960 21
Marathon.....	.....	89, 850	765, 744 66	2, 260 08
Preble.....	.....	3, 050	644, 357 30	805 70
Scott.....	.....	5, 200	261, 722 92	1, 578 78
Solon.....	.....	1, 500	240, 729 24	5, 156 55
Taylor.....	.....	2, 500	247, 493 80	3, 512 95
Truxton.....	.....	15, 100	565, 615 48	7, 256 42
Virgil.....	.....	4, 150	584, 929 42	1, 710 59
Willet.....	.....	7, 375	259, 574 50	734 99
Totals.....	.....	\$458, 850	\$14, 870, 250 00	\$56, 108 87

## CORTLAND — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.*

TOWNS AND CITY	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Cincinnatus.....	.....	\$1,077 02	\$22 18	\$5,552 20
Cortland, city.....	\$97,308 10	21,495 35	442 62	119,246 07
Cortlandville.....	.....	4,299 23	88 52	12,777 39
Cuyler.....	.....	1,488 20	30 62	6,057 40
Freetown.....	.....	915 32	18 84	1,185 12
Harford.....	.....	968 05	19 93	2,390 72
Homer.....	.....	9,019 88	185 73	22,303 29
Lapeer.....	.....	891 25	18 35	1,869 81
Marathon.....	.....	2,779 97	57 24	5,097 29
Preble.....	.....	2,339 29	48 16	3,193 15
Scott.....	.....	950 16	19 56	2,548 50
Salon.....	.....	754 14	15 52	5,926 21
Taylor.....	.....	898 51	18 60	4,430 06
Truxton.....	.....	1,881 70	38 74	9,176 86
Virgil.....	.....	2,123 54	43 72	3,877 85
Willet.....	.....	942 36	19 40	1,696 75
Totals.....	\$97,308 10	\$52,823 97	\$1,087 73	\$207,328 67



# CORTLAND — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Cortland, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Cincinnati.....	.0145	\$49,128 90	\$491 29
Cortland, city.....	.0181	600,108 05	6,001 07
Cortlandville.....	.00885	.....	.....
Cuyler.....	.01562	.....	.....
Freetown.....	.0041	.....	.....
Harford.....	.008	.....	.....
Homer.....	.01227	150,751 00	1,507 51
Lapeer.....	.0084	.....	.....
Marathon.....	.00603	63,000 00	630 00
Preble.....	.00556	.....	.....
Scott.....	.010	.....	.....
Solon.....	.0247835	.....	.....
Taylor.....	.02056	.....	.....
Truxton.....	.0202	.....	.....
Virgil.....	.0077	.....	.....
Willet.....	.006777	.....	.....
Totals.....	.....	\$862,987 95	\$8,629 87

I, Charles R. Lord, Clerk of the Board of Supervisors of the county of Cortland, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

CHARLES R. LORD, Clerk,  
P. O. address, Cortland, N. Y.

## DELAWARE.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Delaware, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Andes.....	64,138	\$589,002	\$625,440	\$61,394
Bovina.....	27,279	401,629	442,022	59,855
Colchester.....	84,574	888,405	641,949	16,550
Davenport.....	31,151	488,235	549,762	48,150
Delhi.....	38,521	1,121,070	1,205,787	109,950
Deposit.....	27,622	597,370	577,399	16,200
Franklin.....	49,547	978,960	1,161,619	80,225
Hamden.....	33,620	505,938	599,064	29,650
Hancock.....	97,547	1,283,495	1,152,206	5,000
Harpersfield.....	24,905	522,550	453,861	24,500
Kortright.....	39,110	606,515	711,769	37,050
Masonville.....	33,107	354,755	418,509	15,200
Meredith.....	36,846	574,730	608,237	44,600
Middletown.....	57,988	1,010,892	889,636	38,661
Roxbury.....	50,625	635,615	948,490	20,130
Sidney.....	31,400	1,198,570	1,138,604	48,825

## DELAWARE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Stamford.....	28,709	\$811,096	\$761,163 12	\$93,650
Tompkins.....	63,000	574,056	548,353 34	4,850
Walton.....	56,879	1,651,242	1,360,247 93	40,450
Totals.....	876,568	\$14,794,125	\$14,794,125 00	\$794,890

## DELAWARE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Andes.....	.....	\$61,394	\$686,834 16	\$11,982 73
Bovina.....	.....	59,855	501,877 50	4,334 11
Colchester.....	.....	16,550	658,499 59	8,042 25
Davenport.....	.....	48,150	597,912 17	4,002 88
Delhi.....	.....	109,950	1,315,737 86	23,258 21
Deposit.....	.....	16,200	593,599 06	3,567 17
Franklin.....	.....	80,225	1,241,844 51	1,937 77
Hamden.....	.....	29,650	628,714 01	9,243 34
Hancock.....	.....	5,000	1,157,206 89	16,321 06
Harpersfield.....	.....	24,500	478,361 11	1,689 78
Kortright.....	.....	37,050	748,819 48	11,564 34
Masonville.....	.....	15,200	433,709 30	3,407 46
Meredith.....	.....	44,600	652,837 95	5,936 30
Middletown.....	.....	38,661	928,297 27	10,780 61
Roxbury.....	.....	20,130	968,620 27	9,510 93
Sidney.....	.....	48,825	1,187,429 48	4,294 56

## DELAWARE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Stamford.....	.....	\$93,650	\$854,813 12	\$1,183 63
Tompkins.....	.....	4,850	553,203 34	7,650 64
Walton.....	.....	40,450	1,400,697 93	11,334 16
Totals.....	.....	\$794,890	\$15,589,015 00	\$150,041 93

## DELAWARE—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Andes.....	.....	\$3,080 64	\$46 70	\$15,110 07
Bovina.....	.....	2,251 06	34 13	6,619 30
Colchester.....	.....	3,119 81	47 30	11,209 36
Davenport.....	.....	2,681 80	40 66	6,725 34
Delhi.....	.....	6,482 03	98 27	29,838 51
Deposit.....	.....	2,662 45	40 36	6,269 98
Franklin.....	.....	5,987 46	90 77	8,016 00
Hamden.....	.....	2,819 96	42 75	12,106 05
Hancock.....	.....	5,478 98	83 07	21,883 11
Harpersfield.....	.....	2,145 58	32 53	3,867 89
Kortright.....	.....	3,358 66	50 92	14,973 92
Masonville.....	.....	1,945 31	29 49	5,382 26
Meredith.....	.....	2,928 16	44 39	8,908 85
Middletown.....	.....	4,542 76	68 87	15,392 24
Roxbury.....	.....	4,677 51	70 91	14,259 35
Sidney.....	.....	6,362 14	96 45	10,753 15

## DELAWARE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Stamford .....	.....	\$5,198 65	\$78 81	\$6,461 09
Tompkins .....	.....	2,481 27	37 61	10,169 52
Walton .....	.....	6,967 83	105 63	18,407 62
Totals .....	.....	\$75,172 06	\$1,139 62	\$226,353 61

## DELAWARE.—Continued.

Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Andes.....	.023233	.....	.....
Bovina.....	.01434	.....	.....
Colchester.....	.01239	\$37,067 19	\$370 67
Davenport.....	.012538	.....	.....
Delhi.....	.02305	129,440 39	1,294 40
Deposit.....	.01021	.....	.....
Franklin.....	.00756	93,068 29	930 68
Hamden.....	.02264	.....	.....
Hancock.....	.01697	64,339 66	643 40
Harpersfield.....	.007223	.....	.....
Kortright.....	.023267	.....	.....
Masonville.....	.014548	.....	.....
Meredith.....	.01438	.....	.....
Middletown.....	.01466	84,519 59	845 20
Roxbury.....	.021745	74,238 43	742 39
Sidney.....	.00862	231,021 32	2,310 22



## DELAWARE—Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Delaware, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Stamford.....	.00714	\$304,235 97	\$3,042 36
Tompkins.....	.01757	.....	.....
Walton.....	.01088	152,791 69	1,527 92
Totals.....	.....	\$1,170,722 53	\$11,707 24

I, David S. Rooth, Clerk of the Board of Supervisors of the county of Delaware, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

DAVID S. ROOTH, *Clerk*,  
P. O. address, Grand Gorge, N. Y.

## DUTCHESS.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Dutchess, as corrected by the Board of Supervisors at their annual meeting in the year 1900.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Amenia.....	24,025	\$1,078,631 00	\$1,061,376	\$124,400
Beekman.....	17,591	576,746 00	534,786	25,700
Clinton.....	23,803	697,473 00	608,530	21,325
Dover.....	31,768	1,085,475 00	1,006,717	80,750
East Fishkill.....	31,056	1,128,050 00	1,045,052	13,725
Fishkill.....	16,197	4,433,934 95	4,614,015	678,337
Hyde Park.....	22,509	2,577,487 00	2,535,827	264,380
La Grange.....	25,745	823,567 34	762,321	15,550
Milan.....	22,613	365,382 00	339,326	10,950
North East.....	25,499	1,516,421 00	1,402,541	125,492
Pawling.....	27,450	1,440,301 00	1,331,879	138,766
Pine Plains.....	18,634	821,628 51	758,836	27,000
Pleasant Valley.....	20,284	791,155 00	731,767	15,500
Poughkeepsie.....	15,494	3,207,535 00	2,972,916	115,600
Poughkeepsie, city.....	1,725	13,563,790 00	15,260,892	1,233,700
Red Hook.....	21,946	2,942,283 20	2,720,041	238,980
Rhinebeck.....	17,179	3,212,974 50	2,972,552	510,250

## DUTCHESS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property exclusive of bank stock.
Stanford.....	31,595	\$1,089,630 00	\$1,006,937	\$20,955
Union Vale.....	22,677	411,618 00	380,835	18,105
Wappingers.....	15,879	1,963,956 50	1,814,688	166,850
Washington.....	36,164	1,763,954 00	1,630,159	358,500
Totals.....	469,833	\$45,491,993 00	\$45,491,993 00	\$4,204,815

## DUTCHESS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Amenia.....	.....	\$124,400	\$1,185,776	\$7,237 26
Beekman.....	.....	25,700	560,486	2,711 77
Clinton.....	.....	21,325	629,855	3,802 79
Dover.....	.....	80,750	1,087,467	8,187 11
East Fishkill.....	.....	13,725	1,058,777	8,412 28
Fishkill.....	.....	678,337	5,292,352	7,403 26
Hyde Park.....	.....	264,380	2,800,207	8,297 43
La Grange.....	.....	15,550	777,871	6,214 77
Milan.....	.....	10,950	350,276	2,600 59
North East.....	.....	125,492	1,528,033	5,526 56
Pawling.....	.....	138,766	1,470,645	7,382 51
Pine Plains.....	.....	27,000	785,836	5,023 51
Pleasant Valley.....	.....	15,500	747,267	3,450 92
Poughkeepsie.....	.....	115,600	3,088,516	7,861 48
Poughkeepsie, city.....	.....	1,233,700	16,494,592	.....
Red Hook.....	.....	238,980	2,959,021	7,973 44
Rhinebeck.....	.....	510,250	3,482,802	14,185 55
Stanford.....	.....	20,955	1,027,892	5,276 39

## DUTCHESS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Union Vale.....	.....	\$18,105	\$398,940	\$3,607 99
Wappingers .....	.....	166,850	1,981,538	6,669 07
Washington.....	.....	358,500	1,988,659	5,599 34
Totals.....	.....	\$4,204,815	\$49,696,808	\$127,424 02

## DUTCHESS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Amenia.....	.....	\$5,176 41	\$240 35	\$12,654 02
Beekman.....	.....	2,446 80	113 61	5,272 18
Clinton.....	.....	2,828 98	127 67	6,759 44
Dover.....	.....	4,747 34	220 42	13,154 87
East Fishkill.....	.....	5,031 21	214 62	13,658 11
Fishkill.....	.....	25,501 63	1,072 75	33,977 64
Hyde Park.....	.....	13,952 66	567 60	22,817 69
La Grange.....	.....	3,434 05	157 67	9,806 49
Milan.....	.....	1,537 25	71 00	4,208 84
North East.....	.....	6,939 38	309 73	12,775 67
Pawling.....	.....	8,968 59	298 10	16,649 20
Pine Plains.....	.....	3,513 47	159 29	8,696 27
Pleasant Valley.....	.....	4,715 87	151 47	8,318 26
Poughkeepsie.....	.....	15,360 77	626 04	23,848 29
Poughkeepsie, city.....	\$312,637	62,490 76	3,343 45	378,471 21
Red Hook.....	.....	14,953 56	599 79	23,526 79
Rhinebeck.....	.....	16,756 53	705 96	31,648 04
Stanford.....	.....	4,509 90	208 35	9,994 64

## DUTCHESS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Union Vale.....	.....	\$1,794 78	\$80 86	\$5,483 63
Wappingers.....	.....	8,820 86	401 65	15,891 58
Washington.....	.....	10,620 84	403 10	16,623 28
Totals.....	\$312,637	\$224,101 64	\$10,073 48	\$674,236 14

## DUTCHESS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Amenia.....	.0110	\$138,586 49	\$1,385 87
Beekman.....	.0086	.....	.....
Clinton.....	.0094	.....	.....
Dover.....	.0097	133,146 69	1,331 47
East Fishkill.....	.0119	.....	.....
Fishkill.....	.00665	335,135 87	3,351 36
Hyde Park.....	.008	.....	.....
La Grange.....	.0114	.....	.....
Milan.....	.0111	.....	.....
North East.....	.00834	99,285 52	992 86
Pawling.....	.0110	206,000 00	2,060 00
Pine Plains.....	.0098	64,754 01	647 54
Pleasant Valley.....	.0109	.....	.....
Poughkeepsie.....	.0071	.....	.....
Poughkeepsie, city.....	.02580	1,322,823 24	13,228 25
Red Hook.....	.0078	246,347 25	2,463 48
Rhinebeck.....	.00875	180,573 96	1,805 74
Stanford.....	.009	.....	.....



## DUTCHESS — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Dutchess, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Union Vale.....	.0127	.....	.....
Wappingers.....	.0085	\$26,096 26	\$260 97
Washington.....	.0061	113,282 46	1,132 83
Totals.....	.....	\$2,866,031 75	\$28,660 37

I, Charles W. Carpenter, Clerk of the Board of Supervisors of the county of Dutchess, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

C. W. CARPENTER, Clerk,  
P. O. address, Foughkeepsie, N. Y.

# ERIE.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Erie, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Alden.....	20,833	\$1,455,855	\$1,689,553	\$2,900
Amherst.....	33,608	2,463,975	2,336,377	33,200
Aurora.....	23,600	2,119,850	1,302,103	75,450
Boston.....	22,730	583,300	404,750	11,150
Brant.....	14,555	1,088,181	788,720	55,050
Buffalo, city.....		300,056,665	304,453,483	7,199,000
Cheektowaga.....	18,710	5,043,960	4,889,739	2,200
Clarence.....	33,637	1,583,175	1,311,329	17,950
Colden.....	22,704	547,750	376,050	5,050
Collins.....	29,496	1,352,380	1,196,980	24,750
Concord.....	44,734	1,904,600	1,587,075	42,800
East Hamburg.....	24,569	1,657,229	1,254,998	13,050
Eden.....	25,265	1,002,510	798,135	23,600
Elma.....	21,390	1,144,105	945,629	25,500
Evans.....	25,481	1,927,435	1,534,830	16,000
Grand Island.....	18,000	891,185	953,438	53,050
Hamburg.....	25,950	5,068,805	4,199,925	15,500
Holland.....	22,934	694,371	512,378	29,175

## ERIE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Lackawanna, city .....	.....	\$5,983,563	\$7,552,675	\$250
Lancaster .....	23,531	3,838,316	3,734,733	51,250
Marilla .....	17,208	562,485	484,570	15,200
Newstead .....	30,708	1,609,705	1,425,859	31,975
North Collins .....	26,815	976,575	866,100	41,850
Sardinia .....	31,937	879,821	744,423	21,230
Tonawanda, city .....	.....	4,091,458	3,602,513	27,300
Tonawanda .....	12,555	3,622,380	3,435,663	5,500
Wales .....	22,600	621,350	474,956	6,000
West Seneca .....	17,564	2,258,790	2,172,790	1,500
Totals .....	611,114	\$355,029,774	\$355,029,774	\$7,847,430

# ERIE—Continued.

## Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Alden.....	.....	\$2,900	\$1,692,453	\$2,802 06
Amherst.....	.....	33,200	2,369,577	8,700 08
Aurora.....	.....	75,450	1,377,553	8,850 57
Boston.....	.....	11,150	415,900	2,758 40
Brant.....	.....	55,050	843,770	2,575 18
Buffalo, city.....	.....	7,199,000	311,652,483	.....
Cheektowaga.....	.....	2,200	4,891,939	6,793 31
Clarence.....	.....	17,950	1,329,279	5,725 49
Colden.....	.....	5,050	381,100	1,757 44
Collins.....	.....	24,750	1,221,730	4,536 09
Concord.....	.....	42,800	1,629,875	5,611 79
East Hamburg.....	.....	13,050	1,268,048	4,907 62
Eden.....	.....	23,600	821,735	3,103 18
Elma.....	.....	25,500	971,129	11,956 42
Evans.....	.....	16,000	1,550,830	2,747 64
Grand Island.....	.....	53,050	1,006,488	8,975 52
Hamburg.....	.....	15,500	4,215,425	679 60
Holland.....	.....	29,175	541,553	3,074 72
Lackawanna, city.....	.....	250	7,552,925	.....
Lancaster.....	.....	51,250	3,785,983	4,760 06

## ERIE—Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.*

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Marilla.....	.....	\$15,200	\$499,770	\$2,937 71
Newstead.....	.....	31,975	1,457,834	5,155 75
North Collins.....	.....	41,850	907,950	3,565 38
Sardinia.....	.....	21,230	765,653	5,191 41
Tonawanda, city.....	.....	27,300	3,629,813	892 55
Tonawanda.....	.....	5,500	3,441,163	13,335 12
Wales.....	.....	6,000	480,956	1,723 25
West Seneca.....	.....	1,500	2,174,290	24,822 09
Totals.....	.....	\$7,847,430	\$362,877,204	\$147,938 43

## ERIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Alden.....	.....	\$5,464 99	\$115 42	\$8,382 47
Amherst.....	.....	7,281 27	153 81	16,135 16
Aurora.....	.....	4,046 01	85 47	12,982 05
Boston.....	.....	1,304 35	27 55	4,090 30
Brant.....	.....	2,463 75	52 04	5,090 97
Buffalo, city.....	\$25,872 67	932,425 54	19,696 59	977,994 80
Cheektowaga.....	.....	15,254 40	322 23	22,369 94
Clarence.....	.....	4,256 03	89 91	10,071 43
Colden.....	.....	1,233 33	26 05	3,016 82
Collins.....	.....	3,702 85	78 21	8,317 15
Concord.....	.....	5,060 47	106 89	10,779 15
East Hamburg.....	.....	3,735 48	78 91	8,722 01
Eden.....	.....	2,465 29	55 97	5,624 44
Elma.....	.....	3,077 70	65 02	15,099 14
Evans.....	.....	4,881 69	103 12	7,732 45
Grand Island.....	.....	3,149 59	66 53	12,191 64
Hamburg.....	.....	12,717 84	268 65	13,666 09
Holland.....	.....	1,632 80	34 49	4,742 01
Lackawanna, city.....	.....	23,604 20	492 70	24,096 90
Lancaster.....	.....	11,726 85	247 72	16,734 63
Marilla.....	.....	1,586 79	33 52	4,558 02

## ERIE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Newstead.....	.....	\$4,519 54	\$95 46	\$9,770 75
North Collins.....	.....	2,743 80	57 96	6,367 14
Sardinia.....	.....	2,412 63	50 96	7,655 00
Tonawanda, city.....	.....	10,875 66	229 74	11,997 95
Tonawanda.....	.....	10,783 16	227 79	24,346 07
Wales.....	.....	1,536 15	32 45	3,291 85
West Seneca.....	.....	6,606 93	139 56	31,568 58
Totals.....	\$25,872 67	\$1,090,549 09	\$23,034 72	\$1,287,394 91

# ERIE—Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Alden.....	.00575	.....	.....
Amherst.....	.0065	.....	.....
Aurora.....	.0056	\$50,000 00	\$500 00
Boston.....	.0068	.....	.....
Brant.....	.0044	.....	.....
Buffalo, city.....	.0031	10,460,716 00	104,607 16
Cheektowaga.....	.00451	.....	.....
Clarence.....	.0063	.....	.....
Colden.....	.0055	.....	.....
Collins.....	.0060	.....	.....
Concord.....	.0056	117,499 82	1,175 00
East Hamburg.....	.0051	.....	.....
Eden.....	.0054	.....	.....
Elma.....	.0129	.....	.....
Evans.....	.0039	32,807 11	328 07
Grand Island.....	.0129	.....	.....
Hamburg.....	.0027	162,300 00	1,623 00
Holland.....	.0065	37,627 41	376 28
Lackawanna, city.....	.....	94,030 22	940 30
Lancaster.....	.0041	57,000 00	570 00
Marilla.....	.0079	.....	.....



## ERIE—Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Erie, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Newstead.....	.0059	\$44,355 19	\$443 55
North Collins.....	.0062	54,490 00	544 90
Sardinia.....	.0095	.....	.....
Tonawanda, city.....	.0029	343,302 28	3,433 02
Tonawanda.....	.0067	.....	.....
Wales.....	.0051	.....	.....
West Seneca.....	.0139	.....	.....
Totals.....	.....	\$11,454,128 03	\$114,541 28

I, Frank B. Steele, Clerk of the Board of Supervisors of the county of Erie, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

FRANK B. STEELE, *Clerk*,  
P. O. address, 36 City Hall, Buffalo, N. Y.

# ESSEX.

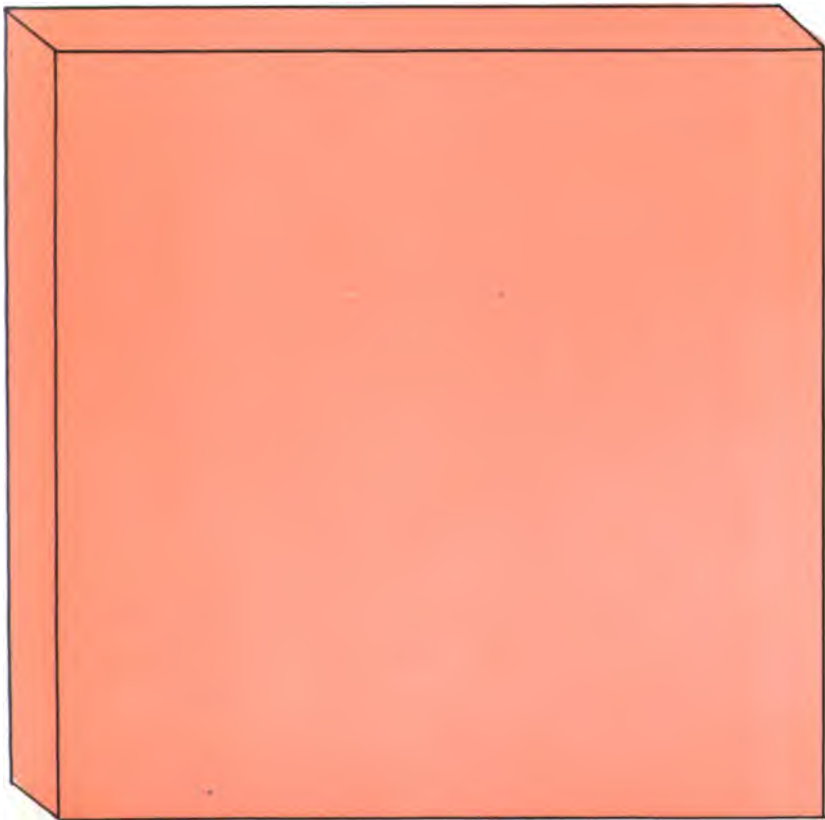
*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Essex, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Chesterfield.....	44,735	\$762,335	\$762,335	\$19,350
Crown Point.....	44,855	646,995	646,995	15,000
Elizabethtown.....	49,808	418,155	418,155	38,200
Essex.....	19,790	606,943	606,943	47,900
Jay.....	10,543	439,852	439,852	18,180
Keene.....	117,395	469,751	469,751	7,000
Lewis.....	50,587	206,054	206,054	6,700
Minerva.....	119,230	219,127	219,127	1,000
Moriah.....	38,692	2,576,480	2,576,480	153,850
Newcomb.....	165,629	216,332	216,332	4,060
North Elba.....	93,730	1,176,980	1,176,980	17,050
North Hudson.....	110,870	199,359	199,359	3,085
Schroon.....	94,338	299,298	299,298	5,800
Saint Armand.....	35,059	214,998	214,998	4,250
Ticonderoga.....	49,470	1,859,948	1,859,948	81,075

**COMPARISON OF REAL ESTATE ASSESSMENTS  
IN ESSEX COUNTY AND GREATER NEW  
YORK FOR YEAR 1909**



**Real Estate in Essex County  
Assessed \$10.40 an Acre**



**Real Estate in Greater New York  
Assessed \$32,536.30 an Acre**

## FRANKLIN.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Franklin, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Altamont.....	76,168	\$714,823	\$705,000	\$3,400
Bangor.....	26,610	614,255	594,000	14,650
Belmont.....	101,954	515,535	505,000	7,475
Bombay.....	22,472	372,200	366,935	34,750
Brandon.....	24,928	101,673	110,900	1,700
Brighton.....	50,028	367,866	441,113	23,950
Burke.....	27,463	471,930	442,766	11,600
Chateaugay.....	29,486	702,710	774,265	48,450
Constable.....	20,037	265,900	260,900	10,850
Dickinson.....	27,753	356,894	316,033	6,600
Duane.....	48,933	105,256	113,698	.....
Fort Covington.....	22,565	525,225	494,840	33,500
Franklin.....	105,674	422,616	458,049	.....
Harrietstown.....	134,247	1,350,036	1,275,140	29,450
Malone.....	63,200	2,926,399	3,040,437	193,500
Moira.....	28,442	678,002	675,151	54,850

## FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Santa Clara.....	116,617	\$517,795	\$470,739	\$18,975
Waverly.....	77,254	445,790	415,900	20,070
Westville.....	21,654	211,600	205,639	3,500
Totals.....	\$1,025,485	\$11,666,505	\$11,666,505	\$517,270

## FRANKLIN — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc. •*

TOWNS.	Assessed value of per- sonal property not taxable locally for State purposes.	Assessed value of per- sonal property sub- ject to local taxation for all purposes, ex- clusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Altamont.....	.....	\$3,400	\$708,400	\$7,784 59
Bangor.....	.....	14,650	608,650	9,716 39
Belmont.....	.....	7,475	512,475	3,128 92
Bombay.....	.....	34,750	401,685	3,482 11
Brandon.....	.....	1,700	112,600	342 33
Brighton.....	.....	23,950	465,063	12,410 22
Burke.....	.....	11,600	454,366	3,422 19
Chateaugay.....	.....	48,450	822,715	7,499 28
Constable.....	.....	10,850	271,750	2,486 21
Dickinson.....	.....	6,600	322,633	1,884 40
Duane.....	.....	.....	113,698	1,666 03
Fort Covington.....	.....	33,500	528,340	4,361 56
Franklin.....	.....	.....	458,049	12,783 60
Harrietstown.....	.....	29,450	1,304,590	10,821 40
Malone.....	.....	193,500	3,233,937	6,222 90
Moir.....	.....	54,850	730,001	2,926 73

## FRANKLIN — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Santa Clara.....	.....	\$18,975	\$489,714	\$10,071 07
Waverly.....	.....	20,070	435,970	3,090 22
Westville.....	.....	3,500	209,139	2,083 15
Totals.....	.....	\$517,270	\$12,183,775	\$106,183 30

## FRANKLIN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Altamont.....	.....	\$4,933 19	\$44 15	\$12,761 93
Bangor.....	.....	4,052 05	36 18	13,804 62
Belmont.....	.....	3,400 79	30 37	6,560 08
Bombay.....	.....	2,656 23	23 71	6,162 05
Brandon.....	.....	743 78	6 64	1,092 75
Brighton.....	.....	3,074 68	27 45	15,512 35
Burke.....	.....	3,015 80	26 92	6,464 91
Chateaugay.....	.....	5,511 40	49 20	13,059 88
Constable.....	.....	1,804 28	16 10	4,306 59
Dickinson.....	.....	2,140 18	19 10	4,043 68
Duane.....	.....	744 26	6 64	2,416 93
Fort Covington.....	.....	3,519 99	31 42	7,912 97
Franklin.....	.....	3,043 84	27 16	15,854 60
Harrietstown.....	.....	8,935 38	79 78	19,836 56
Malone.....	.....	21,706 48	193 85	28,123 23
Moir.....	.....	4,835 12	43 17	7,805 02



## FRANKLIN — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Santa Clara.....	.....	\$3,226 23	\$28 80	\$13,326 10
Waverly.....	.....	2,894 68	25 84	6,010 74
Westville.....	.....	1,397 80	12 48	3,493 43
Totals.....	.....	\$81,636 16	\$728 96	\$188,548 42

## FRANKLIN — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Altamont .....	.015	\$39,636 71	\$396 37
Bangor .....	.0138	.....	.....
Belmont .....	.0114	.....	.....
Bombay .....	.015	.....	.....
Brandon .....	.0104	.....	.....
Brighton .....	.039	.....	.....
Burke .....	.013	.....	.....
Chateaugay .....	.0165	88,208 25	882 08
Constable .....	.0153	.....	.....
Dickinson .....	.011	.....	.....
Duane .....	.022	.....	.....
Fort Covington .....	.014	.....	.....
Franklin .....	.0365	.....	.....
Harrietstown .....	.013	167,007 00	1,670 07
Malone .....	.007	708,320 22	7,083 20
Moirs .....	.0104	.....	.....

## FRANKLIN — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Franklin, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Santa Clara .....	.0254	.....	.....
Waverly .....	.012	\$27,850 00	\$278 50
Westville .....	.016	.....	.....
Totals .....	.....	\$1,031,022 18	\$10,310 22

I, H. N. Ramsdell, Clerk of the Board of Supervisors of the county of Franklin, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meetings in the months of November and December, 1909

H. N. RAMSDELL, *Clerk*,  
P. O. address, Dickinson Center, N. Y.

## FULTON.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Fulton, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Bleecker .....	37,746	\$56,135	\$52,135	.....
Broadalbin .....	23,973	511,000	451,000	\$14,900
Caroga .....	31,679	77,364	67,364	1,650
Ephratah .....	22,548	291,130	271,130	8,435
Gloversville, city .....	.....	7,007,000	7,237,000	477,975
Johnstown .....	41,471	1,060,970	960,970	17,100
Johnstown, city .....	.....	3,434,478	3,647,478	198,850
Mayfield .....	39,754	558,224	493,224	6,785
Northampton .....	15,815	493,250	469,250	12,500
Oppenheim .....	31,203	359,193	319,193	6,350
Perth .....	16,078	348,895	258,895	7,045
Stratford .....	47,636	150,265	120,265	2,750
Totals .....	307,903	\$14,347,904	\$14,347,904	\$754,340

## FULTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Fulton, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bleecker.....	.....	.....	\$52,135	\$1,592 23
Broadalbin.....	.....	\$14,900	465,900	5,343 18
Caroga.....	.....	1,650	69,014	3,187 71
Ephratah.....	.....	8,435	279,565	2,449 82
Gloversville, city.....	\$45,000	432,975	7,669,975	.....
Johnstown.....	.....	17,100	978,070	10,447 04
Johnstown, city.....	.....	198,850	3,846,328	.....
Mayfield.....	.....	6,785	500,009	6,843 52
Northampton.....	.....	12,500	481,750	4,665 48
Oppenheim.....	.....	6,350	325,543	8,162 91
Perth.....	.....	7,045	265,940	2,385 65
Stratford.....	.....	2,750	123,015	1,494 19
Totals.....	\$45,000	\$709,340	\$15,057,244	\$46,571 73

**FULTON — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Fulton, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bleecker.....	.....	\$268 11	\$2 99	\$1,863 33
Broadalbin.....	.....	2,395 89	26 79	7,765 86
Caroga.....	.....	354 91	3 96	3,546 58
Ephratah.....	.....	1,437 69	16 05	3,903 56
Gloversville, city.....	\$7,392 25	39,674 90	442 97	47,510 12
Johnstown.....	.....	4,940 89	56 15	15,444 08
Johnstown, city.....	1,698 34	19,780 06	220 84	21,699 24
Mayfield.....	.....	2,571 35	28 70	9,443 57
Northampton.....	.....	2,477 44	27 66	7,170 58
Oppenheim.....	.....	1,674 13	18 69	9,855 73
Perth.....	.....	1,367 53	15 27	3,768 45
Stratford.....	.....	632 62	7 06	2,133 87
Totals.....	\$9,090 59	\$77,575 52	\$867 13	\$134,104 97

## FULTON — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Fulton, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bleecker.....	.0340	.....	.....
Broadalbin.....	.0110	.....	.....
Caroga.....	.00450	.....	.....
Ephratah.....	.0150	.....	.....
Gloversville, city.....	.0064	\$1,023,086 38	\$10,230 86
Johnstown.....	.0144	.....	.....
Johnstown, city.....	.0060	745,752 72	7,457 53
Mayfield.....	.0142	.....	.....
Northampton.....	.0142	62,268 67	622 69
Oppenheim.....	.0250	.....	.....
Perth.....	.0105	.....	.....
Stratford.....	.0140	.....	.....
Totals.....	.....	\$1,831,107 77	\$18,311 08

I, C. H. Reimensnyder, Clerk of the Board of Supervisors of the county of Fulton, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

C. H. REIMENSNYDER, *Clerk*  
P. O. address, Gloversville, N. Y.

## GENESEE.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Genesee, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Alabama.....	28,002	\$1,012,750	\$1,077,879	\$13,200
Alexander.....	22,731	1,072,425	1,029,974	52,250
Batavia.....	34,437	7,732,700	7,976,307	1,053,550
Bergen.....	17,289	1,202,575	1,125,785	18,650
Bethany.....	22,706	896,630	790,445	19,750
Byron.....	20,531	1,359,005	1,269,503	48,550
Darien.....	30,405	1,500,100	1,652,749	32,600
Elba.....	22,631	975,550	958,115	29,800
Le Roy.....	26,900	3,323,675	3,353,402	122,900
Oakfield.....	15,379	936,610	886,256	19,700
Pavilion.....	22,728	1,245,365	1,149,738	77,525
Pembroke.....	26,090	1,299,425	1,341,361	17,725
Stafford.....	19,970	1,396,065	1,341,361	44,200
Totals.....	309,799	\$23,952,875	\$23,952,875	\$1,550,400



## GENESEE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Genesee, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Alabama.....	.....	\$13,200	\$1,091,079	\$2,805 05
Alexander.....	.....	52,250	1,082,224	5,254 72
Batavia.....	.....	1,053,550	9,029,857	12,650 65
Bergen.....	.....	18,650	1,144,435	4,302 50
Bethany.....	.....	19,750	810,195	4,074 92
Byron.....	.....	48,550	1,318,053	4,343 77
Darien.....	.....	32,600	1,685,349	2,662 94
Elba.....	.....	29,800	987,915	3,664 38
Le Roy.....	.....	122,900	3,476,302	7,520 15
Oakfield.....	.....	19,700	905,956	3,117 28
Pavilion.....	.....	77,525	1,227,263	3,139 90
Pembroke.....	.....	17,725	1,359,086	5,832 08
Stafford.....	.....	44,200	1,385,561	4,572 92
Totals.....	.....	\$1,550,400	\$25,503,275	\$63,941 26

## GENESEE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Genesee, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Alabama.....	.....	\$2,652 54	\$66 50	\$5,524 09
Alexander.....	.....	2,631 02	65 96	7,951 70
Batavia.....	.....	23,242 43	582 65	36,475 73
Bergen.....	.....	2,782 26	69 75	7,154 51
Bethany.....	.....	1,969 68	49 38	6,093 98
Byron.....	.....	3,204 34	80 33	7,628 44
Darien.....	.....	4,097 29	102 71	6,862 94
Elba.....	.....	2,401 75	60 20	6,126 33
Le Roy.....	.....	9,028 52	226 33	16,775 00
Oakfield.....	.....	2,202 49	55 21	5,374 98
Pavilion.....	.....	2,983 62	74 80	6,198 32
Pembroke.....	.....	3,368 39	84 44	9,284 91
Stafford.....	.....	3,368 46	84 45	8,025 83
Totals.....	.....	\$63,932 79	\$1,602 71	\$129,476 76

## GENESEE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Genesee, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Alabama.....	.005384336	.....	.....
Alexander.....	.007070193	.....	.....
Batavia.....	.004151429	\$530,508 78	\$5,305 08
Bergen.....	.005858445	.....	.....
Bethany.....	.006650036	.....	.....
Byron.....	.005423085	.....	.....
Darien.....	.004477657	.....	.....
Elba.....	.006093707	.....	.....
Le Roy.....	.004867124	237,422 97	2,374 22
Oakfield.....	.00562052	.....	.....
Pavilion.....	.004685416	.....	.....
Pembroke.....	.007049219	26,439 02	264 39
Stafford.....	.005572439	.....	.....
Totals.....	.....	\$794,370 77	\$7,943 69

I, J. W. Mullen, Clerk of the Board of Supervisors of the county of Genesee, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1906.

J. W. MULLEN, Clerk.  
P. O. address, Morganville, N. Y.

## GREENE.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Greene, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Ashland.....	13,849	\$154,540	\$180,975	\$26,700
Athens.....	13,243	1,262,315	1,359,475	7,700
Cairo.....	33,725	744,180	716,545	13,150
Catskill.....	32,843	4,132,900	4,001,200	259,675
Coxsackie.....	21,664	2,037,505	2,059,600	91,540
Durham.....	29,926	592,496	583,631	20,250
Greenville.....	25,424	609,238	584,443	29,650
Halcott.....	11,174	65,830	65,000	3,700
Hunter.....	47,177	1,152,225	1,166,500	27,250
Jewett.....	28,104	166,744	155,300	7,850
Lexington.....	49,276	224,115	230,535	1,200
New Baltimore.....	23,827	925,325	1,045,625	15,500
Prattville.....	13,409	163,825	118,450	6,200
Windham.....	26,088	341,065	305,024	45,550
Totals.....	369,729	\$12,572,303	\$12,572,303	\$555,915

GREENE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ashland.....	.....	\$26,700	\$207,675	\$1,737 22
Athens.....	.....	7,700	1,367,175	3,290 63
Cairo.....	.....	13,150	729,695	6,429 65
Catskill.....	.....	259,675	4,260,875	22,361 33
Coxsackie.....	.....	91,540	2,151,140	2,532 97
Durham.....	.....	20,250	603,881	6,540 40
Greenville.....	.....	29,650	614,093	5,067 96
Halcott.....	.....	3,700	68,700	1,261 03
Hunter.....	.....	27,250	1,193,750	15,959 24
Jewett.....	.....	7,850	163,150	3,818 49
Lexington.....	.....	1,200	231,735	4,106 58
New Baltimore.....	.....	15,500	1,061,125	7,013 00
Prattsville.....	.....	6,200	124,650	1,904 15
Windham.....	.....	45,550	350,574	4,759 49
Totals.....	.....	\$555,915	\$13,128,218	\$86,782 14

## GREENE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Ashland.....	.....	\$1,328 15	\$12 38	\$3,077 75
Athens.....	.....	8,743 62	81 48	12,115 73
Cairo.....	.....	4,666 68	43 50	11,139 83
Catskill.....	.....	27,250 00	253 96	49,865 29
Coxsackie.....	.....	13,757 30	128 22	16,418 49
Durham.....	.....	3,862 05	36 00	10,438 45
Greenville.....	.....	3,927 35	36 60	9,031 91
Halcott.....	.....	439 35	4 10	1,704 48
Hunter.....	.....	7,634 50	71 15	23,664 89
Jewett.....	.....	1,043 40	9 74	4,871 63
Lexington.....	.....	1,482 02	13 82	5,602 42
New Baltimore.....	.....	6,786 30	63 25	13,862 55
Prattsville.....	.....	797 18	7 43	2,708 76
Windham.....	.....	2,242 06	20 90	7,022 45
Totals.....	.....	\$83,959 96	\$782 53	\$171,524 63

GREENE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Greene, etc.

STATE BOARD OF TAX COMMISSIONERS.

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TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ashland .....	.017	.....	.....
Athens .....	.0115	.....	.....
Cairo .....	.0162	.....	.....
Catskill .....	.0132	.....	.....
Coxsackie .....	.0094	\$651,759 45	\$6,517 59
Durham .....	.0171	124,197 61	1,241 98
Greenville .....	.0142	.....	.....
Halcott .....	.0246	.....	.....
Hunter .....	.021	.....	.....
Jewett .....	.028	.....	.....
Lexington .....	.025	.....	.....
New Baltimore .....	.0148	.....	.....
Prattsville .....	.0151	.....	.....
Windham .....	.0182	.....	.....
Totals .....	.....	\$775,957 06	\$7,759 57

I, Geo. B. Van Valkenburgh, Clerk of the Board of Supervisors of the county of Greene, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

GEO. B. VAN VALKENBURGH, Clerk.  
P. O. address, Catskill, N. Y.

## HAMILTON.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Hamilton, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Arietta.....	191,624	\$710,536	\$710,536	\$304
Benson.....	52,185	128,833	133,833	.....
Hope.....	27,588	83,038	83,038	250
Indian Lake.....	151,398	633,803	638,803	800
Inlet.....	40,462	326,282	311,282	.....
Lake Pleasant.....	129,409	464,097	464,097	325
Long Lake.....	262,412	934,169	939,169	9,265
Morehouse.....	123,202	457,660	457,660	300
Wells.....	111,102	292,157	292,157	5,850
Totals.....	1,089,382	\$4,030,575	\$4,030,575	\$17,094



## HAMILTON — Continued.

*Statement of aggregate valuations of real and personal estate in the county of Hamilton, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arietta.....	.....	\$304	\$710,840	\$18,625 70
Benson.....	.....	.....	133,833	3,291 96
Hope.....	.....	250	83,288	1,494 42
Indian Lake.....	.....	800	639,603	9,432 02
Inlet.....	.....	.....	311,282	3,394 83
Lake Pleasant.....	.....	325	464,422	6,475 03
Long Lake.....	.....	9,265	948,434	28,198 08
Morehouse.....	.....	300	457,960	4,576 60
Wells.....	.....	5,850	298,007	4,342 20
Totals.....	.....	\$17,094	\$4,047,669	\$79,830 84

## HAMILTON — Continued.

Statement of aggregate valuations of real and personal estate in the county of Hamilton, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Arietta.....	.....	\$7,108 40	\$41 15	\$25,775 25
Benson.....	.....	1,338 33	7 69	4,637 98
Hope.....	.....	832 88	4 76	2,332 06
Indian Lake.....	.....	6,396 03	37 02	15,865 07
Inlet.....	.....	3,112 82	17 99	6,525 64
Lake Pleasant.....	.....	4,644 22	26 87	11,146 12
Long Lake.....	.....	9,484 34	54 94	37,737 36
Morehouse.....	.....	4,579 60	26 50	9,182 70
Wells.....	.....	2,980 07	17 21	7,339 48
Totals.....	.....	\$40,476 69	\$234 13	\$120,541 66

## HAMILTON — Concluded.

*Statement of aggregate valuations of real and personal estate in the county of Hamilton, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arietta.....	.035	.....	.....
Benson.....	.036	.....	.....
Hope.....	.028	.....	.....
Indian Lake.....	.025	.....	.....
Inlet.....	.02	.....	.....
Lake Pleasant.....	.024	.....	.....
Long Lake.....	.04	.....	.....
Morehouse.....	.02	.....	.....
Wells.....	.02	.....	.....
Totals.....	.....	.....	.....

I, Thomas J. Hanley, Clerk of the Board of Supervisors of the county of Hamilton, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

THOMAS J. HANLEY, *Clerk*,  
P. O. address, Wells, N. Y.

## HERKIMER.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Herkimer, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Columbia.....	21,663	\$650,750	\$588,002	\$10,575
Danube.....	17,452	561,473	551,040	11,700
Fairfield.....	24,952	626,760	580,082	39,200
Frankfort.....	20,473	1,609,450	1,959,857	2,600
German Flats.....	19,835	4,713,460	4,572,740	483,800
Herkimer.....	17,819	5,062,135	4,975,276	195,610
Litchfield.....	16,331	360,285	298,262	8,450
Little Falls.....	14,625	540,765	511,689	6,600
Little Falls, city.....	1,822	4,486,376	5,962,511	113,300
Manheim.....	17,028	1,707,380	1,608,935	47,500
Newport.....	20,500	699,221	510,900	53,400
Norway.....	22,313	232,790	160,180	7,300
Ohio.....	32,450	98,119	39,702	4,750
Russia.....	37,439	704,686	319,200	49,200
Salisbury.....	69,398	598,735	315,810	14,000
Schuyler.....	24,697	1,026,165	1,008,705	3,660
Stark.....	19,715	471,904	364,371	10,200
Warren.....	23,263	458,175	493,794	24,700

## HERKIMER — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Webb.....	279,135	\$1,307,195	\$1,422,974	\$42,795
Wilmurt.....	179,359	400,878	222,701	1,975
Winfield.....	14,747	663,965	513,936	22,950
Totals.....	895,016	\$26,980,667	\$26,980,667	\$1,154,265

## HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Columbia	.....	\$10,575	\$598,577	\$4,945 37
Danube	.....	11,700	562,740	2,003 64
Fairfield	.....	39,200	619,282	4,700 30
Frankfort	.....	2,600	1,962,457	11,431 80
German Flats	.....	483,800	5,056,540	10,576 09
Herkimer	.....	195,610	5,170,886	7,472 71
Litchfield	.....	8,450	306,712	1,487 18
Little Falls	.....	6,600	518,289	2,092 44
Little Falls, city	.....	113,300	6,075,811	.....
Manheim	.....	47,500	1,656,435	8,993 70
Newport	.....	53,400	564,300	5,905 91
Norway	.....	7,300	167,480	1,898 38
Ohio	.....	4,750	44,452	883 47
Russia	.....	49,200	368,400	4,410 17
Salisbury	.....	14,000	329,810	4,094 85
Schuyler	.....	3,660	1,012,365	1,519 55
Stark	.....	10,200	374,571	2,042 67
Warren	.....	24,700	518,494	1,571 21
Webb	.....	42,795	1,465,769	10,211 53
Wilmurt	.....	1,975	224,676	2,311 80
Winfield	.....	22,950	536,886	1,348 05
Totals	.....	\$1,154,265	\$28,134,932	\$89,900 82

## HERKIMER — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Columbia.....	.....	\$2,583 83	\$49 91	\$7,579 11
Danube.....	.....	2,429 14	46 96	4,479 74
Fairfield.....	.....	2,673 21	51 63	7,425 14
Frankfort.....	.....	8,471 19	163 61	20,066 60
German Flats.....	.....	21,827 17	421 60	32,824 86
Herkimer.....	.....	22,320 76	431 12	30,224 59
Litchfield.....	.....	1,323 96	25 57	2,836 71
Little Falls.....	.....	2,237 26	43 21	4,372 91
Little Falls, city.....	\$2,134 66	26,226 98	506 59	28,868 23
Manheim.....	.....	7,150 20	138 11	16,282 01
Newport.....	.....	2,435 87	47 05	8,388 83
Norway.....	.....	722 95	13 96	2,635 29
Ohio.....	.....	191 88	3 71	1,079 06
Russia.....	.....	1,590 24	30 72	6,031 13
Salisbury.....	.....	1,423 66	27 50	5,546 01
Schuyler.....	.....	4,369 99	84 41	5,973 95
Stark.....	.....	1,616 88	31 23	3,690 78
Warren.....	.....	2,238 10	43 27	3,852 58

## HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Webb.....	.....	\$6,327 16	\$122 22	\$16,660 91
Wilmurt.....	.....	970 64	17 93	3,300 37
Winfield.....	.....	2,317 53	44 77	3,710 35
Totals.....	\$2,134 66	\$121,448 60	\$2,345 08	\$215,829 16



## HERKIMER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Columbia.....	.0075	.....	.....
Danube.....	.00782	.....	.....
Fairfield.....	.012	.....	.....
Frankfort.....	.0125	\$90,275 42	\$902 75
German Flats.....	.0066	377,514 95	3,775 15
Herkimer.....	.0058	394,424 45	3,944 25
Litchfield.....	.0077	.....	.....
Little Falls.....	.008	.....	.....
Little Falls, city.....	.0063	842,715 38	8,427 16
Manheim.....	.00903	55,744 00	557 44
Newport.....	.011	85,543 20	855 43
Norway.....	.011	.....	.....
Ohio.....	.0175	.....	.....
Russia.....	.008	125,000 00	1,250 00
Salisbury.....	.00906	.....	.....
Schuyler.....	.0058	.....	.....
Stark.....	.0077	.....	.....
Warren.....	.008	.....	.....

## HERKIMER — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Herkimer, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Webb.....	.0125	.....	.....
Wilmurt.....	.01	.....	.....
Winfield.....	.0054	\$37,114 88	\$371 15
Totals.....	.....	\$2,008,332 28	\$20,083 33

I, C. H. Spohn, Clerk of the Board of Supervisors of the county of Herkimer, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors at their annual meeting in the months of November and December, 1909.

C. H. SPOHN, Clerk.  
P. O. address, Herkimer, N. Y.

## JEFFERSON

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Jefferson, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Adams.....	27,020	\$1,679,800	\$1,622,606	\$153,725
Alexandria.....	39,889	1,709,600	1,644,184	71,550
Antwerp.....	61,018	1,466,670	1,553,559	62,550
Brownville.....	34,378	2,419,900	2,304,446	41,370
Cape Vincent.....	34,022	1,630,790	1,596,714	106,175
Champion.....	25,776	1,306,695	1,415,465	32,905
Clayton.....	47,497	2,090,880	2,149,090	72,700
Ellisburg.....	43,311	2,054,240	2,110,251	119,440
Henderson.....	25,091	864,210	880,350	92,530
Hounsfield.....	28,703	1,329,085	1,229,901	55,150
Leray.....	40,823	1,297,685	1,380,942	42,420
Lorraine.....	24,499	504,110	517,853	4,750
Lyme.....	33,823	1,470,923	1,324,841	26,530
Orleans.....	41,344	1,351,190	1,449,989	51,750
Pamela.....	23,383	810,390	858,773	12,760
Philadelphia.....	21,800	1,166,090	1,044,337	15,950
Rodman.....	25,208	703,910	746,572	79,150
Rutland.....	26,716	1,093,285	1,221,270	25,925

## JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Theresa.....	40,912	\$1,026,650	\$1,009,813	\$49,250
Watertown.....	22,335	814,500	871,719	4,100
Watertown, city.....	3,237	13,659,200	13,667,007	1,018,900
Wilna.....	47,483	2,470,320	2,343,285	56,850
Worth.....	27,390	234,300	211,456	12,775
Totals.....	745,658	\$43,154,423	\$43,154,423	\$2,209,205

## JEFFERSON — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Adams.....	.....	\$153,725	\$1,776,331	\$9,820 91
Alexandria.....	.....	71,550	1,715,734	5,185 59
Antwerp.....	.....	62,550	1,616,109	9,514 67
Brownville.....	.....	41,370	2,345,816	6,743 33
Cape Vincent.....	.....	106,175	1,702,889	8,192 24
Champion.....	.....	32,905	1,448,370	7,976 88
Clayton.....	.....	72,700	2,221,790	11,761 21
Ellisburg.....	.....	119,440	2,229,691	16,793 94
Henderson.....	.....	92,530	972,880	7,655 98
Hounsfield.....	.....	55,150	1,285,051	5,453 44
Leray.....	.....	42,420	1,423,362	7,796 62
Lorraine.....	.....	4,750	522,603	4,352 53
Lyme.....	.....	26,530	1,351,371	6,470 04
Orleans.....	.....	51,750	1,501,739	7,333 47
Pamelia.....	.....	12,760	871,533	2,442 43
Philadelphia.....	.....	15,950	1,060,287	4,646 75
Rodman.....	.....	79,150	825,722	6,761 08
Rutland.....	.....	25,925	1,247,195	8,699 89
Theresa.....	.....	49,250	1,059,063	7,674 63

## JEFFERSON — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Watertown.....	.....	\$4,100	\$875,819	\$6,251 78
Watertown, city.....	.....	1,018,900	14,685,907	.....
Wilna.....	.....	56,850	2,400,135	9,420 60
Worth.....	.....	12,775	224,231	1,958 80
Totals.....	.....	\$2,209,205	\$45,363,628	\$162,906 81

## JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on hand stock.
Adams.....	.....	\$4,318 62	\$150 30	\$14,289 83
Alexandria.....	.....	4,171 30	145 18	9,502 07
Antwerp.....	.....	3,929 10	136 75	13,580 52
Brownville.....	.....	5,703 16	198 49	12,644 98
Cape Vincent.....	.....	4,140 06	144 09	12,476 39
Champion.....	.....	3,521 35	122 55	11,620 78
Clayton.....	.....	5,401 62	188 00	17,350 83
Ellisburg.....	.....	5,420 83	188 67	22,403 44
Henderson.....	.....	2,365 28	82 32	10,103 58
Hounsfield.....	.....	3,124 22	108 73	8,686 39
Leray.....	.....	3,460 49	120 44	11,377 55
Lorraine.....	.....	1,270 57	44 21	5,667 31
Lyme.....	.....	3,285 46	114 35	9,869 85
Orleans.....	.....	3,651 04	127 07	11,111 58
Pamelia.....	.....	2,118 89	73 75	4,635 07
Philadelphia.....	.....	2,577 80	89 72	7,314 27
Rodman.....	.....	2,007 53	69 87	8,838 48
Rutland.....	.....	3,032 20	105 53	11,837 62
Theresa.....	.....	2,574 83	89 61	10,339 07
Watertown.....	.....	2,129 32	74 11	8,455 21

## JEFFERSON — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Watertown, city.....	.....	\$35,704 42	\$1,242 65	\$36,947 07
Wilna.....	.....	5,835 23	203 09	15,458 92
Worth.....	.....	545 15	18 98	2,522 93
Totals.....	.....	\$110,288 47	\$3,838 46	\$277,033 74



## JEFFERSON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Adams.....	.0072	\$100,000 00	\$1,000 00
Alexandria.....	.0040	37,000 00	370 00
Antwerp.....	.0070		
Brownville.....	.0045	30,000 00	300 00
Cape Vincent.....	.0054	25,000 00	250 00
Champion.....	.0075		
Clayton.....	.0065	109,000 00	1,090 00
Ellisburg.....	.0080		
Henderson.....	.0085		
Hounsfield.....	.0050		
Leray.....	.0053		
Lorraine.....	.0080		
Lyme.....	.0048		
Orleans.....	.0058		
Pamelia.....	.0038		
Philadelphia.....	.0046	25,000 00	250 00
Rodman.....	.0088		
Rutland.....	.0075		
Theresa.....	.0048	25,000 00	250 00

## JEFFERSON — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Jefferson, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Watertown.....	.0067	.....	.....
Watertown, city.....	.....	\$1,102,500 00	\$11,025 00
Wilna.....	.0042	208,000 00	2,080 00
Worth.....	.0070	.....	.....
Totals.....	.....	\$1,661,500 00	\$16,615 00

I, Richard Holden, Clerk of the Board of Supervisors of the county of Jefferson, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

RICHARD HOLDEN, Clerk.  
P. O. address, Watertown, N. Y.

## LEWIS.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Lewis, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Croghan.....	111,156	\$803,650	\$765,088	\$18,100
Denmark.....	31,076	1,045,872	1,072,040	72,400
Diana.....	83,462	530,485	535,473	5,725
Greig.....	55,828	188,050	177,050	3,250
Harrisburg.....	23,129	349,830	378,384	2,840
Highmarket.....	36,365	223,540	231,675	1,400
Lewis.....	39,895	192,965	195,635	8,850
Leyden.....	20,375	659,236	710,480	56,165
Lowville.....	21,731	2,128,975	2,063,116	337,440
Lyonsdale.....	42,721	324,020	312,568	2,100
Martinsburg.....	44,427	754,310	807,902	15,380
Montague.....	39,079	198,298	198,551	4,665
New Bremen.....	34,297	295,840	298,383	6,550
Osceola.....	56,020	281,965	274,940	.....

## LEWIS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Pinckney.....	22,708	\$262,955	\$269,554	\$8,940
Turin.....	19,303	581,019	580,773	24,660
Watson.....	70,483	192,675	181,316	3,950
West Turin.....	23,530	948,220	908,977	38,970
Totals.....	775,585	\$9,961,905	\$9,961,905	\$611,385

## LEWIS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Croghan.....	.....	\$18,100	\$783,188	\$8,873 32
Denmark.....	.....	72,400	1,144,440	4,063 52
Diana.....	.....	5,725	541,198	4,469 25
Greig.....	.....	3,250	180,300	2,039 86
Harrisburg.....	.....	2,840	381,224	4,166 09
Highmarket.....	.....	1,400	233,075	2,999 48
Lewis.....	.....	8,850	204,485	1,938 84
Leyden.....	.....	56,165	766,645	2,281 42
Lowville.....	.....	337,440	2,400,556	7,107 05
Lyonsdale.....	.....	2,100	314,668	2,403 37
Martinsburg.....	.....	15,380	823,282	5,260 75
Montague.....	.....	4,665	203,216	2,610 41
New Bremen.....	.....	6,550	304,933	3,287 70
Osceola.....	.....	.....	274,940	3,738 11
Pinckney.....	.....	8,940	278,494	2,880 00

## LEWIS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Turin.....	.....	\$24,660	\$605,433	\$5,542 84
Watson.....	.....	3,950	185,266	3,732 49
West Turin.....	.....	38,970	947,947	5,758 16
Totals.....	.....	\$611,385	\$10,573,290	\$73,152 66

## LEWIS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Croghan.....	.....	\$2,755 59	\$64 86	\$11,693 77
Denmark.....	.....	4,026 62	94 77	8,184 91
Diana.....	.....	1,904 16	44 81	6,418 22
Greig.....	.....	634 37	14 92	2,689 15
Harrisburg.....	.....	1,341 31	31 65	5,539 05
Highmarket.....	.....	820 06	19 30	3,838 84
Lewis.....	.....	719 47	16 93	2,675 24
Leyden.....	.....	2,697 38	63 48	5,042 28
Lowville.....	.....	9,244 85	217 59	16,569 49
Lyonsdale.....	.....	1,107 14	26 05	3,536 56
Martinsburg.....	.....	2,896 65	68 18	8,225 58
Montague.....	.....	715 00	16 82	3,342 23
New Bremen.....	.....	1,072 88	25 25	4,385 83
Osceola.....	.....	967 36	22 77	4,728 24
Pinckney.....	.....	979 86	23 06	3,882 92

## LEWIS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Turin.....	.....	\$2,130 17	\$50 13	\$7,723 14
Watson.....	.....	651 85	15 34	4,399 68
West Turin.....	.....	3,335 28	78 50	9,171 94
Totals.....	.....	\$38,000 00	\$894 41	\$112,047 07



## LEWIS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Croghan.....	.01357	.....	.....
Denmark.....	.0072	.....	.....
Diana.....	.012	.....	.....
Greig.....	.013	.....	.....
Harrisburg.....	.0154	.....	.....
Highmarket.....	.0162	.....	.....
Lewis.....	.0114	.....	.....
Leyden.....	.0068	.....	.....
Lowville.....	.0065	.....	.....
Lyonsdale.....	.01053	\$227,000 00	\$2,270 00
Martinsburg.....	.0102	.....	.....
Montague.....	.023	.....	.....
New Bremen.....	.0140	.....	.....
Osceola.....	.0137	.....	.....
Pinckney.....	.02	.....	.....

## LEWIS — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Lewis, etc.*

TOWNS	Rate of ta. on \$1 valuation.	Assessed valuation of bank stock under section 21 of the General Tax Law.	Amount of taxes on bank stock.
Turin.....	.012423	.....	.....
Watson.....	.02	.....	.....
West Turin.....	.00912	.....	.....
Totals.....	.....	\$227,000 00	\$2,270 00

I, Charles S. Mereness, Jr., Clerk of the Board of Supervisors of the county of Lewis, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

CHARLES S. MERENESS, Jr., Clerk,  
P. O. address, Lowville, N. Y.

## LIVINGSTON.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Livingston, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.		Equalized value of real estate, including village property, real estate of corporations and special franchises.		Total assessed value of personal property, exclusive of bank stock.
		Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.	
Avon .....	25,060	\$2,402,177	\$2,361,736	\$2,361,736	\$269,150	
Caledonia .....	24,908	2,435,433	2,405,722	2,405,722	71,350	
Conesus .....	20,389	690,875	713,870	713,870	45,900	
Geneseo .....	27,029	2,657,955	2,584,360	2,584,360	916,650	
Groveland .....	22,620	1,395,419	1,431,082	1,431,082	66,081	
Leicester .....	19,606	1,420,672	1,489,939	1,489,939	33,025	
Lima .....	19,775	1,635,630	1,592,800	1,592,800	53,700	
Livonia .....	23,645	1,892,125	1,863,716	1,863,716	123,400	
Mount Morris .....	5,538	2,028,060	2,123,905	2,123,905	37,300	
North Dansville .....	5,538	1,805,180	1,744,430	1,744,430	108,600	
Nunda .....	23,034	1,163,280	1,128,843	1,128,843	46,650	
Ossian .....	25,027	503,371	538,739	538,739	750	
Portage .....	18,975	712,153	719,348	719,348	4,550	
Sparta .....	17,236	798,027	877,406	877,406	11,425	

## LIVINGSTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Springwater.....	32,503	\$964,190	\$983,715	\$45,600
West Sparta.....	20,262	635,246	637,598	7,400
York.....	29,674	2,405,665	2,348,249	88,930
Totals.....	360,819	\$25,545,458	\$25,545,458	\$1,930,461

# LIVINGSTON — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Avon.....		\$269,150	\$2,671,327	\$8,423 69
Caledonia.....		71,350	2,506,783	6,012 64
Conesus.....		45,900	736,775	4,145 82
Geneseo.....		916,650	3,574,605	10,678 61
Groveland.....		66,081	1,461,500	6,952 81
Leicester.....		33,025	1,453,697	7,832 28
Lima.....		53,700	1,689,330	7,322 01
Livonia.....		123,400	2,015,525	8,508 18
Mount Morris.....		37,300	2,065,360	13,698 44
North Dansville.....		108,600	1,913,780	1,750 00
Nunda.....		46,650	1,209,930	7,003 56
Ossian.....		750	504,121	4,866 97
Portage.....		4,550	716,703	5,743 01
Sparta.....		11,425	809,452	5,328 75
Springwater.....		45,600	1,009,790	8,524 01
West Sparta.....		7,400	642,646	4,959 18
York.....		88,930	2,494,595	7,625 51
Totals.....		\$1,930,461	\$27,475,919	\$119,375 47

## LIVINGSTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Avon.....	.....	\$8,032 90	\$156 30	\$16,612 89
Caledonia.....	.....	7,563 30	147 16	13,723 10
Conesus.....	.....	2,319 80	45 15	6,510 77
Geneseo.....	.....	10,689 62	208 01	21,576 24
Groveland.....	.....	4,571 28	88 95	11,613 04
Leicester.....	.....	4,650 06	90 50	12,572 84
Lima.....	.....	5,027 27	97 84	12,447 12
Livonia.....	.....	6,067 28	118 07	14,693 53
Mount Morris.....	.....	6,598 78	128 39	20,425 61
North Dansville.....	.....	5,657 86	110 10	7,517 96
Nunda.....	.....	3,589 15	69 85	10,662 56
Ossian.....	.....	1,647 23	32 06	6,546 26
Portage.....	.....	2,210 28	43 01	7,996 30
Sparta.....	.....	2,713 87	52 81	8,095 43
Springwater.....	.....	3,142 81	61 17	11,727 99
West Sparta.....	.....	1,969 38	38 32	6,966 88
York.....	.....	7,441 45	144 81	15,211 77
Totals.....	.....	\$83,892 32	\$1,632 50	\$204,900 29

## LIVINGSTON — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Avon.....	.007108823	\$51,737 00	\$512 72
Caledonia.....	.006007286	37,239 65	368 67
Conesus.....	.008836849	.....	.....
Geneseo.....	.007688499	221,087 70	2,198 77
Groveland.....	.007945973	.....	.....
Leicester.....	.008891699	.....	.....
Lima.....	.007929274	30,515 34	302 10
Livonia.....	.007841761	.....	.....
Mount Morris.....	.011651810	61,900 00	612 81
North Dansville.....	.006038239	153,962 68	1,524 23
Nunda.....	.010306916	.....	.....
Ossian.....	.013011303	.....	.....
Portage.....	.011157062	.....	.....
Sparta.....	.010001124	.....	.....

## LIVINGSTON — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Livingston, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Springwater.....	.011614286	.....	.....
West Sparta.....	.010840929	.....	.....
York.....	.006097891	.....	.....
Totals.....	.....	\$556,442 37	\$5,519 30

I, A. D. Scott, Clerk of the Board of Supervisors of the county of Livingston, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

A. D. SCOTT, Clerk,  
P. O. address, Mount Morris, N. Y.



## MADISON.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Madison, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Brookfield.....	46,556	\$1,240,890	\$1,177,978 84	\$57,440
Cazenovia.....	29,159	2,092,900	1,962,580 06	181,300
De Ruyter.....	19,306	545,475	472,307 74	14,100
Eaton.....	25,849	1,097,375	1,018,714 82	48,850
Fenner.....	18,606	454,985	426,355 79	9,925
Georgetown.....	23,471	375,950	381,355 23	10,900
Hamilton.....	23,895	1,601,250	1,504,963 29	113,400
Lebanon.....	24,480	647,515	623,932 17	20,350
Lenox.....	21,760	2,091,950	2,311,311 00	38,600
Lincoln.....	14,894	455,250	449,260 30	4,225
Madison.....	24,246	1,131,472	1,056,155 82	81,390
Nelson.....	26,685	562,150	509,520 94	7,075
Smithfield.....	14,799	424,175	402,762 15	25,200
Stockbridge.....	18,372	676,225	639,069 54	24,550
Sullivan.....	42,978	2,053,298	2,162,425 15	71,060
Oneida, city.....	11,783	3,784,900	4,137,067 16	361,450
Totals.....	386,839	\$19,235,760	\$19,235,760 00	\$1,069,815

## MADISON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Madison, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Brookfield.....	.....	\$57,440	\$1,298,330	\$8,782 56
Cazenovia.....	.....	181,300	2,274,200	19,793 45
De Ruyter.....	.....	14,100	559,575	5,639 35
Eaton.....	.....	48,850	1,146,225	13,188 89
Fenner.....	.....	9,925	464,910	3,619 62
Georgetown.....	.....	10,900	386,850	5,575 86
Hamilton.....	.....	113,400	1,714,650	9,967 00
Lebanon.....	.....	20,350	667,865	7,293 74
Lenox.....	.....	38,600	2,130,550	12,380 38
Lincoln.....	.....	4,225	459,475	3,900 48
Madison.....	.....	81,390	1,212,862	2,745 18
Nelson.....	.....	7,075	569,225	5,785 54
Smithfield.....	.....	25,200	449,375	4,698 73
Stockbridge.....	.....	24,550	700,775	11,027 42
Sullivan.....	.....	71,060	2,124,358	18,325 11
Oneida, city.....	.....	361,450	4,146,350	2,500 00
Totals.....	.....	\$1,069,815	\$20,305,575	\$135,223 40

## MADISON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Madison, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Brookfield.....	.....	\$5,663 81	\$88 75	\$14,535 12
Cazenovia.....	.....	9,846 06	152 28	29,791 79
De Ruyter.....	.....	2,181 15	35 62	7,856 12
Eaton.....	.....	3,694 87	77 69	16,961 45
Fenner.....	.....	1,992 97	31 34	5,643 93
Georgetown.....	.....	1,615 50	26 03	7,217 39
Hamilton.....	.....	6,975 90	129 48	17,072 47
Lebanon.....	.....	2,577 27	41 62	9,912 63
Lenox.....	.....	8,003 80	180 19	20,564 37
Lincoln.....	.....	2,144 87	32 58	6,077 93
Madison.....	.....	3,892 39	74 54	6,712 11
Nelson.....	.....	2,261 17	34 24	8,080 95
Smithfield.....	.....	2,106 32	30 74	6,835 79
Stockbridge.....	.....	2,906 39	42 29	13,976 10
Sullivan.....	.....	10,365 40	160 46	28,850 97
Oneida, city.....	.....	21,332 65	343 90	24,176 55
Totals.....	.....	\$87,560 52	\$1,481 75	\$224,265 67

## MADISON — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Madison, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Brookfield.....	.008	.....	.....
Cazenovia.....	.0112	\$33,653 39	\$336 53
De Ruyter.....	.0118	23,470 54	234 70
Eaton.....	.0124	80,077 00	800 77
Fenner.....	.008	.....	.....
Georgetown.....	.015	.....	.....
Hamilton.....	.008	183,898 55	1,838 98
Lebanon.....	.01	.....	.....
Lenox.....	.0088	158,233 16	1,582 33
Lincoln.....	.01	.....	.....
Madison.....	.0034	.....	.....
Nelson.....	.0108	.....	.....
Smithfield.....	.0118	.....	.....
Stockbridge.....	.0168	.....	.....
Sullivan.....	.011	.....	.....
Oneida, city.....	.....	288,386 86	2,883 86
Totals.....	.....	\$767,719 50	\$7,677 17

I, W. E. Lounsbury, Clerk of the Board of Supervisors of the county of Madison, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

W. E. LOUNSBURY, Clerk.  
P. O. address, Morrisville, N. Y.

## MONROE.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Monroe, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Brighton.....	11,367	\$2,281,605	\$2,281,605	\$9,000
Chili.....	24,701	2,031,700	2,031,700	4,350
Clarkson.....	20,635	1,085,615	1,085,615	19,200
Gates.....	11,816	3,687,695	3,687,695	35,500
Greece.....	30,315	5,310,418	5,310,418	61,450
Hamlin.....	26,468	1,581,575	1,581,575	37,400
Henrietta.....	1,839	1,751,400	1,751,400	50,350
Irondequoit.....	10,616	2,339,923	2,339,923	33,300
Mendon.....	23,505	2,287,000	2,287,000	60,100
Ogden.....	22,143	2,091,343	2,091,343	19,200
Parma.....	25,458	1,974,507	1,974,507	56,650
Penfield.....	22,059	1,440,057	1,440,057	8,400
Perinton.....	21,438	3,456,017	3,456,017	102,450
Pittsford.....	14,697	2,202,628	2,202,628	25,300
Riga.....	21,101	1,930,375	1,930,375	102,300
Rochester, city.....	12,885	146,435,115	146,435,115	6,996,150
Rush.....	18,436	1,469,510	1,469,510	17,450

## MONROE — Continued.

*Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Sweden.....	20,866	\$3,166,632	\$3,166,632	\$183,100
Webster.....	20,482	1,668,715	1,668,715	22,050
Wheatland.....	19,224	1,553,447	1,553,447	58,125
Totals.....	400,051	\$189,745,277	\$189,745,277	\$7,901,825

## MONROE — Continued.

*Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Brighton.....	.....	\$9,000	\$2,290,605	\$12,072 78
Chili.....	.....	4,350	2,036,050	9,998 28
Clarkson.....	.....	19,200	1,104,815	4,939 75
Gates.....	.....	35,500	3,723,195	15,826 59
Greece.....	.....	61,450	5,371,868	29,754 17
Hamlin.....	.....	37,400	1,618,975	11,634 54
Henrietta.....	.....	50,350	1,801,750	6,534 99
Irondequoit.....	.....	33,300	2,373,223	10,098 19
Mendon.....	.....	60,100	2,347,100	11,849 67
Ogden.....	.....	19,200	2,110,543	10,560 18
Parma.....	.....	56,650	2,031,157	16,379 17
Penfield.....	.....	8,400	1,448,457	12,004 11
Perinton.....	.....	102,450	3,558,467	10,503 72
Pittsford.....	.....	25,300	2,227,928	14,210 65
Riga.....	.....	102,300	2,032,675	9,157 52
Rochester, city.....	.....	6,996,150	153,431,265	.....
Rush.....	.....	17,450	1,486,960	7,227 95

## MONROE — Continued.

*Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.*

TOWNS AND CITY	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Sweden.....	.....	\$183,100	\$3,349,732	\$10,122 67
Webster.....	.....	22,050	1,690,765	10,638 27
Wheatland.....	.....	58,125	1,611,572	10,095 82
Totals.....	.....	\$7,901,825	\$197,647,102	\$223,609 02



## MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Brighton.....	.....	\$6,844 74	\$129 27	\$19,046 79
Chili.....	.....	6,084 08	114 90	16,197 26
Clarkson.....	.....	3,301 38	62 35	8,303 48
Gates.....	.....	11,125 57	210 11	27,162 27
Greece.....	.....	16,052 10	303 15	46,109 42
Hamlin.....	.....	4,837 78	91 36	16,563 68
Henrietta.....	.....	5,383 95	101 68	12,020 62
Irondequoit.....	.....	7,091 60	133 93	17,323 72
Mendon.....	.....	7,013 55	132 45	18,995 67
Ogden.....	.....	6,396 32	120 80	17,077 30
Parma.....	.....	6,069 46	114 62	22,563 25
Penfield.....	.....	4,328 25	81 74	16,414 10
Perinton.....	.....	10,633 32	200 81	21,337 85
Pittsford.....	.....	6,657 44	125 73	20,993 82
Riga.....	.....	6,073 99	114 72	15,346 23
Rochester, city.....	\$122,729 58	475,778 52	8,985 28	607,493 38
Rush.....	.....	4,443 30	83 91	11,755 16

## MONROE — Continued.

Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Sweden.....		\$10,309 29	\$194 70	\$20,626 66
Webster.....		5,052 31	95 41	15,785 99
Wheatland.....		4,815 66	90 95	15,002 43
Totals.....	\$122,729 58	\$608,292 61	\$11,487 87	\$966,119 08

## MONROE—Continued.

*Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Brighton.....	.0080	.....	.....
Chili.....	.0078	.....	.....
Clarkson.....	.0074	.....	.....
Gates.....	.0070	.....	.....
Greece.....	.0089	.....	.....
Hamlin.....	.0101	.....	.....
Henrietta.....	.0066	.....	.....
Irondequoit.....	.0071	.....	.....
Mendon.....	.0086	.....	.....
Ogden.....	.0084	\$30,000 00	\$300 00
Parna.....	.0118	.....	.....
Penfield.....	.0112	.....	.....
Perinton.....	.0068	.....	.....
Pittsford.....	.0100	.....	.....
Riga.....	.0081	.....	.....
Rochester, city.....	.0038	5,789,081 00	57,890 81
Rush.....	.0078	.....	.....

# MONROE — Concluded.

*Statement of the aggregate valuation of real and personal estate in the county of Monroe, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Sweden.....	.0071	\$100,296 00	\$1,002 96
Webster.....	.0100	.....	.....
Wheatland.....	.0092	.....	.....
Totals.....	.....	\$5,919,377 00	\$59,193 77

I, Byron N. Chamberlain, Clerk of the Board of Supervisors of the county of Monroe, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

BYRON N. CHAMBERLAIN, *Clerk*,  
P. O. address, Rochester, N. Y.

## MONTGOMERY.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Montgomery, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Amsterdam, city.....	1,437	\$10,798,525	\$10,689,338 45	\$381,150
Amsterdam.....	17,132	2,406,125	2,357,623 56	12,700
Canajoharie.....	23,596	1,746,753	1,793,381 41	51,700
Charleston.....	25,786	328,644	330,243 69	6,450
Florida.....	28,746	1,226,253	1,257,768 27	8,200
Glen.....	21,100	1,315,417	1,368,277 99	18,900
Minden.....	27,944	2,054,271	1,953,689 60	201,150
Mohawk.....	19,105	2,054,675	2,134,389 60	20,450
Palatine.....	21,929	1,642,070	1,741,195 91	76,950
Root.....	30,320	865,039	872,495 53	27,150
Saint Johnsville.....	10,364	1,620,468	1,559,835 99	72,455
Totals.....	227,459	\$26,058,240	\$26,058,240 00	\$877,255

## MONTGOMERY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Montgomery, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Amsterdam, city.....	.....	\$381,150	\$11,070,488 45	.....
Amsterdam.....	.....	12,700	2,370,323 56	\$10,558 97
Canajoharie.....	.....	51,700	1,845,081 41	14,963 94
Charleston.....	.....	6,450	336,693 69	1,038 41
Florida.....	.....	8,200	1,265,968 27	8,272 36
Glen.....	.....	18,900	1,387,177 99	4,506 43
Minden.....	.....	201,150	2,154,839 60	12,984 99
Mohawk.....	.....	20,450	2,154,839 60	14,779 38
Palatine.....	.....	76,950	1,818,145 91	16,122 71
Root.....	.....	27,150	899,645 53	8,704 98
Saint Johnsville.....	.....	72,455	1,632,290 99	9,407 72
Totals.....	.....	\$877,255	\$26,935,495 00	\$101,339 89

## MONTGOMERY — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Montgomery, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Amsterdam, city.....	.....	\$41,925 85	\$646 07	\$42,571 92
Amsterdam.....	.....	9,796 58	138 33	20,493 88
Canajoharie.....	.....	7,642 99	107 68	22,714 61
Charleston.....	.....	1,305 35	19 65	2,363 41
Florida.....	.....	5,172 25	73 88	13,518 49
Glen.....	.....	5,610 30	80 95	10,197 68
Minden.....	.....	9,217 14	125 76	22,327 89
Mohawk.....	.....	8,489 92	125 76	23,395 06
Palatine.....	.....	7,362 50	106 11	23,591 32
Root.....	.....	3,731 09	52 50	12,488 57
Saint Johnsville.....	.....	6,381 42	95 26	15,884 40
Totals.....	.....	\$106,635 39	\$1,571 95	\$209,547 23

## MONTGOMERY — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Montgomery, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Amsterdam, city.....	.00330	\$1,301,574	\$13,015 74
Amsterdam.....	.008667		
Canajoharie.....	.012650	236,290	2,362 90
Charleston.....			
Florida.....	.011000		
Glen.....	.007650	105,578	1,055 78
Minden.....	.009800	507,172	5,071 72
Mohawk.....	.011400	137,951	1,379 51
Palatine.....	.012333		
Root.....	.014000		
Saint Johnsville.....	.008202	111,598	1,115 98
Totals.....		\$2,400,163	\$24,001 63

I, Benjamin H. Simmons, Clerk of the Board of Supervisors of the county of Montgomery, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

BENJAMIN H. SIMMONS, Clerk,  
P. O. address, Amsterdam, N. Y.



## NASSAU.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Nassau, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Hempstead.....	.....	\$22,792,177	\$22,792,177	\$1,173,710
North Hempstead.....	.....	10,688,188	10,688,188	1,519,750
Oyster Bay.....	.....	13,181,574	13,181,574	659,795
Totals.....	.....	\$46,661,939	\$46,661,939	\$3,353,255

## NASSAU — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Nassau, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Hempstead.....	.....	\$1,173,710	\$23,965,887	\$94,300 00
North Hempstead.....	.....	1,519,750	12,207,938	63,289 06
Oyster Bay.....	.....	659,795	13,841,369	72,746 03
Totals.....	.....	\$3,353,255	\$50,015,194	\$230,335 09

## NASSAU — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Nassau, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stereographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Hempstead.....	.....	\$206,052.85	\$3,394.23	\$303,747.08
North Hempstead.....	.....	140,022.51	1,741.02	205,052.59
Oyster Bay.....	.....	127,660.41	1,977.24	202,383.68
Totals.....	.....	\$473,735.77	\$7,112.49	\$711,183.35

### NASSAU — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Nassau, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Hempstead.....	.0128	\$742,246 85	\$7,422 47
North Hempstead.....	.0170	318,726 69	3,187 27
Oyster Bay.....	.0148	593,936 70	5,939 37
Totals.....	.....	\$1,654,910 24	\$16,549 11

I, William E. Luyster, Clerk of the Board of Supervisors of the county of Nassau, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

WILLIAM E. LUYSTER, *Clerk*,  
P. O. address, Mincola, Nassau, N. Y.

## NEW YORK.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several boroughs in the city of New York, as corrected by the Board of Aldermen at their annual meeting in the year 1909.*

BOROUGH.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Manhattan.....	14,038	\$4,614,446,286	\$4,614,446,286	\$332,202,634
Bronx.....	26,017	462,704,008	462,704,008	13,959,671
Brooklyn.....	49,680	1,354,803,840	1,354,803,840	84,332,190
Queens.....	82,883	308,112,605	308,112,605	9,673,200
Richmond.....	36,600	67,106,965	67,106,965	3,153,160
Totals.....	209,218	\$6,807,179,704	\$6,807,179,704	\$443,320,855

## NEW YORK — Continued.

Statement of the aggregate valuations of real and personal estate in the city of New York, etc.

BOROUGH.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, exclusive of personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Manhattan .....	.....	\$332,202,634	\$4,946,648,920	.....
Bronx .....	.....	13,959,671	476,663,679	.....
Brooklyn .....	.....	84,332,190	1,439,142,030	.....
Queens .....	.....	9,673,200	317,785,805	.....
Richmond .....	.....	3,153,160	70,260,125	.....
Totals .....	.....	\$443,320,855	7,250,500,559	.....

## NEW YORK — Continued.

*Statement of the aggregate valuations of real and personal estate in the city of New York, etc.*

BOROUGHS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Manhattan.....	\$117,145,889 07	\$3,381,386 09	.....	\$122,745,210 17
Bronx.....				
Brooklyn.....				
Queens.....				
Richmond.....				
Totals.....	\$117,145,889 07	\$5,494,654 21	\$104,666 89	\$122,745,210 17

**NEW YORK — Concluded.**  
*Statement of the aggregate valuations of real and personal estate in the city of New York, etc.*

BOROUGHES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Manhattan.....	.01678	\$298,549,093	\$2,985,490 93
Bronx.....	.01678	910,681	9,106 81
Brooklyn.....	.01737	7,899,615	78,996 15
Queens.....	.01725	1,279,506	12,795 06
Richmond.....	.01775	501,765	5,017 65
Totals.....	.....	\$309,140,660	\$3,091,406 60

I, C. Rockland Tyng, Secretary of the Department of Taxes and Assessments of the city of New York, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several boroughs in said city, as corrected by said Board of Aldermen, at their annual meeting in the month of July, 1909.

C. ROCKLAND TYNG, *Secretary*,  
P. O. address, Hall of Records, New York City.



## NIAGARA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Niagara, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Cambria.....	24,472	\$1,313,573	\$1,313,573	\$2,900
Hartland.....	31,523	1,294,724	1,294,724	18,950
Lewiston.....	22,830	1,651,837	1,651,837	32,500
Lockport, city.....		8,579,295	8,579,295	146,375
Lockport.....	28,758	1,548,033	1,548,033	8,900
Newfane.....	31,099	1,869,834	1,869,834	29,367
Niagara Falls, city.....		24,046,500	24,046,500	130,500
Niagara.....	6,394	1,309,745	1,309,745	37,200
North Tonawanda, city.....		7,218,631	7,218,631	440,200
Pendleton.....		781,621	781,621	8,825
Porter.....	16,584	1,192,097	1,192,097	61,500
Royalton.....	19,768	2,484,565	2,484,565	66,162
Somerset.....	41,790	1,089,055	1,089,055	18,050
Wheatfield.....	22,909	1,051,195	1,051,195	14,550
Wilson.....	17,311	1,226,641	1,226,641	8,800
Wilson.....	28,713	1,226,641	1,226,641	8,800
Totals.....	292,151	\$56,657,346	\$56,657,346	\$1,024,779

# NIAGARA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Cambria.....		\$2,900	\$1,316,473	\$2,422 49
Hartland.....		18,950	1,313,674	5,474 09
Lewiston.....		32,500	1,684,337	18,192 13
Lockport, city.....		146,375	8,725,670	
Lockport.....		8,900	1,556,933	5,976 02
Newfane.....		29,367	1,899,201	10,363 20
Niagara Falls, city.....		130,500	24,177,000	
Niagara.....		37,200	1,346,945	
North Tonawanda, city.....		440,200	7,658,831	3,404 56
Pendleton.....		8,825	790,446	
Porter.....		61,500	1,253,597	1,831 03
Royalton.....		66,162	2,550,727	4,697 06
Somerset.....		18,050	1,107,105	8,086 56
Wheatfield.....		14,550	1,065,745	8,009 25
Wilson.....		8,800	1,235,441	5,650 79
Totals.....		\$1,024,770	\$57,682,125	\$80,525 22

# NIAGARA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Cambria.....	.....	\$5, 123 65	\$83 27	\$7, 629 41
Hartland.....	.....	5, 112 75	83 09	10, 669 93
Lewiston.....	.....	6, 555 36	106 54	24, 854 03
Lockport, city.....	\$6, 338 71	33, 959 87	51 93	40, 850 51
Lockport.....	.....	6, 059 51	598 48	12, 134 01
Newfane.....	.....	7, 391 60	120 13	17, 874 93
Niagara Falls, city.....	19, 848 31	94, 095 67	1, 529 26	115, 473 24
Niagara.....	.....	5, 242 24	85 20	8, 732 00
North Tonawanda, city.....	870 30	29, 807 80	484 45	31, 162 55
Pendleton.....	.....	3, 076 38	50 00	4, 957 41
Porter.....	.....	4, 878 94	79 29	9, 655 29
Royalton.....	.....	9, 927 30	161 34	18, 175 20
Somerset.....	.....	4, 308 80	70 03	12, 388 08
Wheatfield.....	.....	4, 147 83	67 41	9, 866 03
Wilson.....	.....	4, 808 28	78 15	11, 304 47
Totals.....	\$27, 057 32	\$224, 495 98	\$3, 648 57	\$335, 727 09

# NIAGARA—Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Niagara, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 21 of the General Tax Law.	Amount of taxes on bank stock.
Cambria.....	.0057	.....	.....
Hartland.....	.0081	.....	.....
Lewiston.....	.0147	.....	.....
Lockport, city.....	.0046	\$663,603 31	\$6,636 03
Lockport.....	.0077	.....	.....
Newfane.....	.0094	.....	.....
Niagara Falls, city.....	.0047	473,201 05	4,732 00
Niagara.....	.0064	.....	.....
North Tonawanda, city.....	.0040	403,738 96	4,037 39
Pendleton.....	.0062	.....	.....
Porter.....	.0077	.....	.....
Royalton.....	.0070	28,319 36	283 19
Somerset.....	.0111	.....	.....
Wheatfield.....	.0062	.....	.....
Wilson.....	.0091	.....	.....
Totals.....	.....	\$1,568,862 68	\$15,688 61

I, Fred W. Krull, Clerk of the Board of Supervisors of the county of Niagara, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

FRED W. KRULL, Clerk.  
P. O. address, Lockport, N. Y.

# ONEIDA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Oneida, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Annsville.....	35,772	\$305,597 00	\$305,597 00	\$2,100
Augusta.....	16,301	577,235 00	577,235 00	64,300
Ava.....	22,576	133,640 00	133,640 00	7,680
Boonville.....	42,730	1,089,225 00	1,089,225 00	89,900
Bridgewater.....	11,819	449,720 00	449,720 00	30,100
Camden.....	33,091	1,033,235 00	1,033,235 00	20,750
Deerfield.....	22,089	796,380 00	796,380 00	29,080
Florence.....	32,228	145,350 00	145,350 00	2,825
Floyd.....	20,612	279,844 00	279,844 00	6,370
Forestport.....	48,401	303,812 05	303,812 05	11,245
Kirkland.....	19,380	1,643,725 00	1,643,725 00	113,950
Lee.....	27,726	349,405 00	349,405 00	4,830
Marcy.....	20,143	539,340 00	539,340 00	7,450
Marshall.....	18,992	692,467 00	692,467 00	17,550
New Hartford.....	15,980	2,656,697 00	2,656,697 00	120,000
Paris.....	19,088	973,515 00	973,515 00	46,600
Remsen.....	23,035	386,651 00	386,651 00	16,700
Rome.....	43,252	7,554,424 68	7,554,424 68	168,050

**ONEIDA — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Sangerfield.....	21,382	\$1,056,910 17	\$1,056,910 17	\$62,750
Steuben.....	25,504	344,374 24	344,374 24	8,090
Trenton.....	26,060	985,275 00	985,275 00	31,350
Utica.....		36,724,794 00	36,724,794 00	5,599,650
Vernon.....	23,572	1,068,243 00	1,068,243 00	24,400
Verona.....	41,669	1,653,604 00	1,653,604 00	33,450
Vienna.....	36,355	504,340 00	504,340 00	4,510
Western.....	32,134	462,894 00	462,894 00	18,390
Westmoreland.....	24,942	964,675 00	964,675 00	29,000
Whitestown.....	15,945	3,137,713 00	3,137,713 00	411,610
Totals.....	720,778	\$66,813,085 14	\$66,813,085 14	\$6,982,680

# ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.		Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Annsville.....			\$2,100	\$307,697 00	\$6,447 58
Augusta.....			64,300	641,535 00	732 83
Ava.....			7,680	141,320 00	2,102 27
Boonville.....			89,900	1,179,125 00	4,935 55
Bridgewater.....			30,100	479,820 00	1,441 15
Camden.....			20,750	1,053,985 00	4,240 48
Deerfield.....			29,080	825,460 00	7,525 60
Florence.....			2,825	148,175 00	2,191 06
Floyd.....			6,370	286,214 00	1,832 63
Forestport.....			11,245	315,057 95	1,375 85
Kirkland.....			113,950	1,757,675 00	929 93
Lee.....			4,830	354,235 00	2,407 33
Marcy.....			7,450	546,790 00	2,280 40
Marshall.....			17,550	710,017 00	1,755 46
New Hartford.....			120,000	2,776,697 00	7,747 37
Paris.....			46,600	1,020,115 00	857 57
Remsen.....			16,700	403,351 00	1,554 76
Rome.....			168,050	7,722,474 68	60,974 87
Sangerfield.....			62,750	1,119,660 17	1,357 31
Steuben.....			8,090	352,464 24	2,699 61

## ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Trenton.....	.....	\$31,350	\$1,016,625 00	\$4,560 47
Utica.....	.....	5,599,650	42,324,444 00	12,060 44
Vernon.....	.....	24,400	1,092,643 00	10,483 24
Verona.....	.....	33,450	1,687,054 00	12,051 74
Vienna.....	.....	4,510	508,850 00	5,662 76
Western.....	.....	18,350	481,284 00	4,590 15
Westmoreland.....	.....	29,000	993,675 00	3,150 08
Whitestown.....	.....	411,610	3,549,323 00	14,690 14
Totals.....	.....	\$6,982,680	\$73,795,765 14	\$182,638 63



## ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and surveyor's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Annsville.....		\$1,426 59	\$25 65	\$7,899 82
Augusta.....		2,974 34	53 51	3,760 68
Ava.....		655 20	11 79	2,769 26
Boonville.....		5,466 84	98 34	10,500 73
Bridgewater.....		2,224 59	40 02	3,705 76
Camden.....		4,886 64	87 50	9,215 02
Deerfield.....		3,827 07	68 85	11,421 52
Florence.....		686 68	12 36	2,890 40
Floyd.....		1,326 97	23 87	3,183 47
Forestport.....		1,460 69	26 28	2,862 82
Kirkland.....		8,147 19	146 59	9,225 71
Lee.....		1,642 34	29 54	4,079 21
Marey.....		2,535 08	45 60	4,861 08
Marshall.....		3,291 86	59 21	5,106 53
New Hartford.....		12,873 73	231 58	20,852 68
Paris.....		4,729 61	85 08	5,672 26
Reusen.....		1,870 05	33 64	3,453 45
Rome.....		35,803 92	644 07	97,422 86
Sangerfield.....		5,191 15	93 38	6,641 84
Steuben.....		1,634 12	29 40	4,363 13

## ONEIDA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Trenton.....	.....	\$4,713 39	\$84 79	\$9,358 65
Utica.....	.....	196,229 90	3,529 96	211,820 30
Vernon.....	.....	5,065 86	91 13	15,640 23
Verona.....	.....	7,821 75	140 70	20,014 19
Vienna.....	.....	2,359 18	42 44	8,064 38
Western.....	.....	2,231 38	40 14	6,861 67
Westmoreland.....	.....	4,607 03	82 87	7,839 98
Whitestown.....	.....	16,455 84	296 02	31,442 00
Totals.....	.....	\$342,141 29	\$6,154 71	\$530,934 63

*Towns and cities in the county of Oneida, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Annsville.....	35,772	\$305,597 00	\$305,597 00	\$2,100
Augusta.....	16,301	577,235 00	577,235 00	64,300
Ava.....	22,576	133,640 00	133,640 00	7,680
Boonville.....	42,730	1,089,225 00	1,089,225 00	89,900
Bridgewater.....	11,819	449,720 00	449,720 00	30,100
Camden.....	33,091	1,033,235 00	1,033,235 00	20,750
Deerfield.....	22,089	796,380 00	796,380 00	29,080
Florence.....	32,228	145,350 00	145,350 00	2,825
Floyd.....	20,612	279,844 00	279,844 00	6,370
Forestport.....	48,401	303,812 05	303,812 05	11,245
Kirkland.....	19,380	1,643,725 00	1,643,725 00	113,950
Lee.....	27,726	349,405 00	349,405 00	4,830
Marcy.....	20,143	539,340 00	539,340 00	7,450
Marshall.....	18,992	692,467 00	692,467 00	17,550
New Hartford.....	15,980	2,656,697 00	2,656,697 00	120,000
Paris.....	19,088	973,515 00	973,515 00	46,600
Rensen.....	23,035	386,651 00	386,651 00	16,700
Rome.....	43,252	7,554,424 68	7,554,424 68	168,050

## ONEIDA — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Oneida, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Utica.....	.00500468	\$5,491,253 31	\$54,912 53
Vernon.....	.0143141	136,638 84	1,366 39
Verona.....	.0118634	.....	.....
Vienna.....	.0158482	.....	.....
Western.....	.01425788	.....	.....
Westmoreland.....	.007889	.....	.....
Whitestown.....	.00885859	.....	.....
Totals.....	.....	\$6,653,637 48	\$66,536 88

I, Margaret H. Ward, Clerk of the Board of Supervisors of the county of Oneida, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1900.

MARGARET H. WARD, Clerk,  
P. O. address, Utica, N. Y.

## ONONDAGA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Onondaga, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Camillus.....	21,500	\$2,795,415	\$2,808,415	\$118,300
Cicero.....	21,100	1,374,350	1,381,350	25,300
Clay.....	29,500	1,640,654	1,648,654	35,400
Dewitt.....	23,400	4,032,249	4,077,249	26,800
Elbridge.....	22,200	2,161,082	2,171,082	91,500
Fabius.....	30,000	802,325	809,325	26,700
Geddes.....	5,160	5,375,325	5,794,325	654,500
Lafayette.....	22,200	943,350	950,350	23,650
Lysander.....	38,000	2,656,671	2,696,671	79,100
Manlius.....	30,300	3,319,200	3,352,758	59,200
Marcellus.....	18,900	1,677,700	1,697,700	32,300
Onondaga.....	39,500	3,181,125	3,301,125	24,650
Otisco.....	15,260	480,200	480,200	20,250
Pompey.....	39,000	1,395,262	1,405,262	30,850
Salina.....	8,446	1,534,861	1,549,861	.....
Skaneateles.....	23,600	2,635,850	2,655,850	169,500
Spafford.....	18,160	554,375	542,375	8,500

## ONONDAGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Tully.....	15,600	\$932,345	\$937,345	\$10,000
Van Buren.....	21,600	2,164,464	2,284,464	19,700
Syracuse, city.....	9,164	96,609,288	95,721,730	4,644,955
Totals.....	452,590	\$136,266,091	\$136,266,091	\$6,101,155

## ONONDAGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Camillus.....	.....	\$118,300	\$2,926,715	\$5,691 86
Cicero.....	.....	25,300	1,406,650	5,718 84
Clay.....	.....	35,400	1,684,054	2,772 08
Dewitt.....	.....	26,800	4,104,049.	11,698 41
Elbridge.....	.....	91,500	2,262,582	6,735 73
Fabius.....	.....	26,700	836,025	3,428 28
Geddes.....	\$90,000	564,500	6,358,825	3,513 23
Lafayette.....	.....	23,650	974,000	3,027 88
Lysander.....	.....	79,100	2,775,771	4,721 01
Manlius.....	.....	59,200	3,411,958	10,613 20
Marcellus.....	.....	32,300	1,730,000	5,203 79
Onondaga.....	.....	24,650	3,325,775	6,573 21
Otisco.....	.....	20,250	500,450	1,263 48
Pompey.....	.....	30,850	1,436,112	4,232 32
Salina.....	.....	.....	1,549,861	11,672 92
Skaneateles.....	.....	169,500	2,825,350	3,784 20
Spafford.....	.....	8,500	550,875	1,364 53

# ONONDAGA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Tully.....	.....	\$10,000	\$947,345	\$1,668 86
Van Buren.....	.....	19,700	2,304,164	5,618 44
Syracuse, city.....	\$280,000	4,364,955	100,086,685	.....
Totals.....	\$370,000	\$5,731,155	\$141,997,246	\$99,302 27



## ONONDAGA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and surveyor's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Camillus .....		\$11,601 53	\$244 37	\$17,537 76
Cicero .....		5,575 97	117 46	11,412 27
Clay .....		6,675 61	140 62	9,588 31
Dewitt .....		16,268 51	342 66	28,309 58
Elbridge .....		8,968 90	188 91	15,893 54
Fabius .....		3,314 01	69 81	6,812 10
Geddes .....		21,732 69	530 93	25,776 85
Lafayette .....		3,860 95	81 33	6,970 16
Lysander .....		11,815 93	248 88	16,785 82
Manlius .....		13,525 04	284 88	24,423 12
Marcellus .....		6,857 73	144 46	12,205 98
Onondaga .....		13,183 41	277 68	20,034 30
Otisco .....		1,983 79	41 78	3,289 05
Pompey .....		5,692 75	119 91	10,044 98
Salina .....		6,143 66	129 42	17,946 00
Skaneateles .....		11,886 30	250 37	15,920 87
Spafford .....		2,183 67	45 99	3,594 19

## ONONDAGA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Tully.....	.....	\$3,894 71	\$82 05	\$5,645 62
Van Buren.....	.....	9,133 75	192 38	14,944 57
Syracuse, city.....	\$39,056 48	413,384 43	8,683 89	461,124 80
Totals.....	\$39,056 48	\$577,683 34	\$12,217 78	\$728,259 87

## ONONDAGA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under sec- tion 24 of the General Tax Law.	Amount of taxes on bank stock.
Camillus.....	.007546342	.....	.....
Cicero.....	.0090938	.....	.....
Clay.....	.006052979	.....	.....
Dewitt.....	.008469247	.....	.....
Elbridge.....	.008953796	.....	.....
Fabius.....	.01070105	.....	.....
Geddes.....	.004407262	.....	.....
Lafayette.....	.007821954	.....	.....
Lysander.....	.006325291	\$205,033 38	\$2,050 33
Manlius.....	.007527036	.....	.....
Marcellus.....	.008780321	.....	.....
Onondaga.....	.007499241	.....	.....
Otisco.....	.006683364	.....	.....
Pompey.....	.007753395	.....	.....
Salina.....	.012022209	.....	.....
Skaneateles.....	.007542196	173,006 06	1,730 06
Spafford.....	.007992751	.....	.....

# ONONDAGA — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Onondaga, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Tully.....	.00861504	\$35,173 00	\$351 73
Van Buren.....	.00711784	.....	.....
Syracuse, city.....	.004554366	3,917,555 00	39,175 55
Totals.....	.....	\$4,330,767 44	\$43,307 67

I, Ernest R. Deming, Clerk of the Board of Supervisors of the county of Onondaga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

E. ERNEST R. DEMING, Clerk.  
P. O. address, Syracuse, N. Y.

## ONTARIO.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Ontario, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including value of property, real estate of corporations and special franchises.	Equalized value of real estate, including value of property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Bristol.....	22,693	\$556,077	\$515,880	\$29,550
Canadice.....	17,847	300,990	268,481	3,150
Canandaigua.....	36,281	5,912,185	6,038,384	366,930
East Bloomfield.....	20,640	1,214,464	1,190,661	96,760
Farmington.....	24,409	1,322,474	1,291,716	18,000
Geneva.....	11,392	1,034,550	1,032,673	25,800
Geneva, city.....	.....	7,011,866	7,095,888	1,137,450
Gorham.....	29,424	1,590,050	1,545,121	89,100
Hopewell.....	21,308	1,204,893	1,199,986	13,900
Manchester.....	22,598	2,540,901	2,519,759	139,300
Naples.....	25,140	701,315	705,231	76,850
Phelps.....	38,735	3,089,089	3,144,085	86,700
Richmond.....	25,779	712,695	738,451	23,850
Seneca.....	29,849	1,796,470	1,817,945	73,050

# ONTARIO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
South Bristol.....	23,957	\$319,420	\$286,255	\$8,000
Victor.....	22,119	1,895,019	1,853,749	38,117
West Bloomfield.....	15,912	835,360	793,553	72,500
Totals.....	388,083	\$32,037,818	\$32,037,818	\$2,299,007

# ONTARIO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bristol.....	.....	\$29,550	\$545,430	\$4,779 24
Canadice.....	.....	3,150	271,631	3,397 31
Canandaigua.....	.....	366,930	6,405,314	15,378 95
East Bloomfield.....	.....	96,760	1,287,421	8,745 05
Farmington.....	.....	18,000	1,309,716	6,506 29
Geneva.....	.....	25,800	1,058,473	4,669 26
Geneva, city.....	.....	1,137,450	8,233,338	.....
Gorham.....	.....	89,100	1,634,221	10,450 85
Hopewell.....	.....	13,900	1,213,886	7,375 77
Manchester.....	.....	139,300	2,659,059	11,143 70
Naples.....	.....	76,850	782,081	9,531 19
Phelps.....	.....	86,700	3,230,785	14,775 84
Richmond.....	.....	23,850	762,301	7,249 32
Seneca.....	.....	73,050	1,890,995	13,731 60
South Bristol.....	.....	8,000	294,255	3,446 51
Victor.....	.....	38,117	1,891,866	11,168 01
West Bloomfield.....	.....	72,500	866,053	5,782 74
Totals.....	.....	\$2,299,007	\$34,336,825	\$138,131 63

## ONTARIO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.*

TOWNS AND CITY.	Amount of ty taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Bristol.....	.....	\$2,146 04	\$31 32	\$6,956 60
Canadice.....	.....	1,068 76	15 60	4,481 67
Canandaigua.....	.....	26,528 27	387 16	42,294 38
East Bloomfield.....	.....	5,065 46	73 93	13,884 44
Farmington.....	.....	5,153 18	75 21	11,734 68
Geneva.....	.....	4,164 64	60 78	8,894 68
Geneva, city.....	.....	34,826 64	508 26	35,334 90
Gorham.....	.....	6,429 97	93 84	16,974 66
Hopewell.....	.....	4,776 13	69 70	12,221 60
Manchester.....	.....	10,560 64	154 12	21,858 46
Naples.....	.....	3,077 16	44 91	12,653 26
Phelps.....	.....	12,711 77	185 52	27,673 13
Richmond.....	.....	2,999 34	43 78	10,292 44
Seneca.....	.....	7,440 27	108 58	21,280 45
South Bristol.....	.....	1,157 78	16 90	4,621 19
Victor.....	.....	7,443 70	108 63	18,720 34
West Bloomfield.....	.....	3,407 55	49 73	9,240 02
Totals.....	.....	\$138,957 30	\$2,027 97	\$279,116 90



## ONTARIO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bristol.....	.011345786	.....	.....
Canadice.....	.014683835	.....	.....
Canandaigua.....	.008494587	\$337,032 00	\$3,370 32
East Bloomfield.....	.010538469	.....	.....
Farmington.....	.008732857	.....	.....
Geneva.....	.008388436	.....	.....
Geneva, city.....	.....	618,100 00	6,181 00
Gorham.....	.010173559	.....	.....
Hopewell.....	.010017439	.....	.....
Manchester.....	.009663280	25,000 00	250 00
Naples.....	.018360201	.....	.....
Phelps.....	.009314122	.....	.....
Richmond.....	.013948706	.....	.....
Seneca.....	.011363312	.....	.....
South Bristol.....	.014025434	.....	.....

# ONTARIO — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Ontario, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Victor.....	.010751173	.....	.....
West Bloomfield.....	.010174111	.....	.....
Totals.....	.....	\$980,132 00	\$9,801 32

I, P. H. Leahy, Clerk of the Board of Supervisors of the county of Ontario, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1909.

P. H. LEAHY, Clerk.  
P. O. address, Canandaigua, N. Y.

# ORANGE.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Orange, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

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TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, estate of corporations and special franchisees.	Equalized value of real estate, including village property, estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Blooming Grove.....	21,682	\$1,094,065	\$1,094,065	\$113,850
Chester.....	16,086	940,160	940,160	60,900
Cornwall.....	16,685	1,693,991	1,693,991	114,400
Crawford.....	24,769	691,418	691,418	9,500
Deer Park.....	37,015	664,490	664,490	.....
Goshen.....	23,474	1,912,900	1,912,900	225,400
Greenville.....	17,758	271,150	271,150	16,000
Hamptonburg.....	16,474	840,188	840,188	18,300
Highlands.....	15,459	1,060,295	1,060,295	13,200
Middletown, city.....	.....	5,194,019	5,194,019	277,125
Minisink.....	13,618	550,215	550,215	13,750
Monroe.....	11,830	1,015,100	1,015,100	51,400
Montgomery.....	30,547	2,157,050	2,157,050	29,400
Mount Hope.....	15,920	1,125,150	1,125,150	16,500
Newburg, city.....	.....	10,548,915	10,548,915	459,050
Newburg, town.....	27,354	1,970,495	1,970,495	189,450
New Windsor.....	18,235	1,429,589	1,429,589	71,175
Port Jervis, city.....	.....	2,053,805	2,053,805	14,175

## ORANGE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Tuxedo.....	27,837	\$2,824,500	\$2,824,500	\$672,500
Wallkill.....	37,378	1,593,510	1,593,510	44,650
Warwick.....	60,645	2,778,048	2,778,048	93,115
Wawayanda.....	20,363	702,585	702,585	18,950
Woodbury.....	23,770	1,035,012	1,035,012	15,750
Totals.....	476,899	\$44,146,650	\$44,146,650	\$2,488,540

## ORANGE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.*

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Blooming Grove.....	.....	\$113,850	\$1,207,915	\$2,330 57
Chester.....	.....	60,900	1,001,060	2,002 46
Cornwall.....	.....	114,400	1,808,391	7,069 54
Crawford.....	.....	9,500	700,918	3,634 92
Deer Park.....	.....	.....	664,490	5,902 40
Goshen.....	.....	225,400	2,138,300	5,051 98
Greenville.....	.....	16,000	287,150	838 34
Hamptonburg.....	.....	18,300	858,488	1,780 54
Highlands.....	.....	13,200	1,073,495	2,726 40
Middletown, city.....	.....	227,125	5,421,144	.....
Minisink.....	.....	13,750	563,965	4,231 19
Monroe.....	.....	51,400	1,066,500	4,606 02
Montgomery.....	.....	29,400	2,186,450	10,063 07
Mount Hope.....	.....	16,500	1,141,650	1,872 29
Newburg, city.....	.....	459,050	11,007,965	.....
Newburg, town.....	.....	189,450	2,159,945	10,754 15
New Windsor.....	.....	71,175	1,500,764	6,860 90
Port Jervis, city.....	.....	14,175	2,067,980	.....
Tuxedo.....	.....	672,500	3,497,000	6,157 66

## ORANGE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, estate of corporations and special franchises.	Equalized value of real estate, including village property, estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Tuxedo.....	27,837	\$2,824,500	\$2,824,500	\$672,500
Wallkill.....	37,378	1,593,510	1,593,510	44,650
Warwick.....	60,645	2,778,048	2,778,048	93,115
Wawayanda.....	20,363	702,585	702,585	18,950
Woodbury.....	23,770	1,035,012	1,035,012	15,750
Totals.....	476,899	\$44,146,650	\$44,146,650	\$2,488,540

## ORANGE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.*

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Blooming Grove.....	.....	\$113,850	\$1,207,915	\$2,330 57
Chester.....	.....	60,900	1,001,060	2,002 46
Cornwall.....	.....	114,400	1,808,391	7,069 54
Crawford.....	.....	9,500	700,918	3,684 92
Deer Park.....	.....	.....	664,490	5,902 40
Goshen.....	.....	225,400	2,138,300	5,051 98
Greenville.....	.....	16,000	287,150	838 34
Hamptonburg.....	.....	18,300	858,488	1,780 54
Highlands.....	.....	13,200	1,073,495	2,726 40
Middletown, city.....	.....	227,125	5,421,144	.....
Minisink.....	.....	13,750	563,965	4,231 19
Monroe.....	.....	51,400	1,066,500	4,606 02
Montgomery.....	.....	29,400	2,186,450	10,063 07
Mount Hope.....	.....	16,500	1,141,650	1,872 29
Newburg, city.....	.....	459,050	11,007,965	.....
Newburg, town.....	.....	189,450	2,159,945	10,754 15
New Windsor.....	.....	71,175	1,500,764	6,860 90
Port Jervis, city.....	.....	14,175	2,067,980	.....
Tuxedo.....	.....	672,500	3,497,000	6,157 66

## ORANGE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.*

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Wallkill.....	.....	\$44,650	\$1,638,160	\$6,689 13
Warwick.....	.....	93,115	2,871,163	10,107 41
Wawayanda.....	.....	18,950	721,535	2,249 14
Woodbury.....	.....	15,750	1,050,762	2,032 07
Totals.....	.....	\$2,488,540	\$46,635,190	\$97,010 18



## ORANGE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and surveyor's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock
Blooming Grove.....	.....	\$5,520 86	\$233 80	\$8,085 23
Chester.....	.....	4,776 13	224 00	7,002 59
Cornwall.....	.....	8,455 64	341 75	15,866 93
Crawford.....	.....	3,542 27	132 45	7,359 64
Deer Park.....	.....	3,436 99	125 55	9,464 94
Goshen.....	.....	10,501 96	460 75	16,014 69
Greenville.....	.....	1,566 92	54 25	2,459 51
Hamptonburg.....	.....	4,573 02	162 25	6,515 81
Highlands.....	.....	3,476 77	213 50	6,416 67
Middletown, city.....	\$1,928 24	24,691 12	1,080 57	27,699 93
Minisink.....	.....	2,183 99	106 57	6,521 75
Monroe.....	.....	4,987 92	212 93	9,806 87
Montgomery.....	.....	11,265 14	438 75	21,766 96
Mount Hope.....	.....	4,732 29	215 75	6,820 33
Newburg, city.....	13,398 65	38,859 30	2,353 56	54,611 51
Newburg, town.....	.....	6,876 28	408 20	18,038 63
New Windsor.....	.....	6,862 88	283 63	14,007 41
Port Jervis, city.....	12,414 43	13,094 74	477 85	25,987 02
Tuxedo.....	.....	12,757 96	660 90	19,576 52

## ORANGE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Wallkill.....	.....	\$8,820 99	\$309 60	\$15,819 72
Warwick.....	.....	15,422 12	576 45	26,105 98
Wawayanda.....	.....	2,357 20	136 35	4,742 69
Woodbury.....	.....	5,238 47	198 60	7,469 14
Totals.....	\$27,741 32	\$204,000 96	\$9,408 01	\$338,160 47

## ORANGE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Blooming Grove.....	.0067	\$29,187 00	\$291 87
Chester.....	.007	184,133 00	1,841 33
Cornwall.....	.0089	.....	.....
Crawford.....	.0105	.....	.....
Deer Park.....	.01425	.....	.....
Goshen.....	.0076	299,771 00	2,997 71
Greenville.....	.0086	.....	.....
Hamptonburgh.....	.0076	.....	.....
Highlands.....	.006	56,250 00	562 50
Middletown, city.....	.0055	296,305 00	2,963 05
Minisink.....	.012	.....	.....
Monroe.....	.0092	60,215 00	602 15
Montgomery.....	.0099	135,180 00	1,351 80
Mount Hope.....	.006	.....	.....
Newburgh, city.....	.005	1,444,711 00	14,447 11
Newburgh, town.....	.0084	.....	.....
New Windsor.....	.005	.....	.....
Port Jervis, city.....	.0126	460,529 00	4,605 29
Tuxedo.....	.0056	.....	.....

## ORANGE — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Orange, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Wallkill.....	.0097	.....	.....
Warwick.....	.0091	\$178,992 00	\$1,789 92
Wayanda.....	.00657	.....	.....
Woodbury.....	.00714	.....	.....
Totals.....	.....	\$3,145,273 00	\$31,452 73

I, Ingham Stubbley, Clerk of the Board of Supervisors of the county of Orange, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

INGHAM STUBLEY, *Clerk*,  
P. O. address, Newburgh, N. Y.

## ORLEANS.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Orleans, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Albion.....	16,186	\$3,154,495	\$3,509,395	\$168,300
Barre.....	32,496	1,189,870	1,310,454	17,200
Carlton.....	26,766	1,511,599	1,291,787	18,800
Clarendon.....	21,603	954,045	896,041	9,500
Gaines.....	21,085	1,055,275	1,502,705	13,000
Kendall.....	20,166	894,742	936,053	23,100
Murray.....	18,725	2,093,360	1,813,862	75,560
Ridgeway.....	31,082	3,628,692	3,564,369	158,650
Shelby.....	28,781	1,989,045	1,805,603	16,700
Yates.....	22,677	1,209,010	1,049,864	16,250
Totals.....	239,567	\$17,680,133	\$17,680,133	\$517,060

## ORLEANS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Orleans, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Albion.....	.....	\$168,300	\$3,677,695	\$9,331 55
Barre.....	.....	17,200	1,327,654	4,758 02
Carlton.....	.....	18,800	1,310,587	6,955 27
Clarendon.....	.....	9,500	905,541	3,898 33
Gaines.....	.....	13,000	1,515,705	4,591 40
Kendall.....	.....	23,100	959,153	7,299 88
Murray.....	.....	75,560	1,889,422	10,235 01
Ridgeway.....	.....	158,650	3,723,019	3,447 95
Shelby.....	.....	16,700	1,822,303	5,021 40
Yates.....	.....	16,250	1,066,114	9,322 79
Totals.....	.....	\$517,060	\$18,197,193	\$64,861 60

## ORLEANS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Orleans, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Albion.....	.....	\$13,192 30	\$237 29	\$22,761 14
Barr.....	.....	4,762 44	85 66	9,606 12
Carlton.....	.....	4,701 22	84 56	11,741 05
Clarendon.....	.....	3,248 27	58 42	7,205 02
Gaines.....	.....	5,437 00	97 79	10,126 19
Kendall.....	.....	3,440 58	61 88	10,802 34
Murray.....	.....	6,777 56	121 90	17,134 47
Ridgeway.....	.....	13,354 88	240 21	17,043 04
Shelby.....	.....	6,536 80	117 62	11,675 82
Yates.....	.....	3,824 27	68 78	13,215 84
Totals.....	.....	\$65,275 32	\$1,174 11	\$131,311 03

## ORLEANS — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Orleans, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Albion.....	.00685	\$285,810 13	\$2,858 10
Barre.....	.007958212 +	.....	.....
Carlton.....	.0076718 +	.....	.....
Clarendon.....	.0074776 +	.....	.....
Gaines.....	.009479 +	.....	.....
Kendall.....	.011769 +	.....	.....
Murray.....	.0079	47,200 62	472 00
Ridgeway.....	.0045	142,128 18	1,421 28
Shelby.....	.00582118 +	.....	.....
Yates.....	.01078615 +	.....	.....
Totals.....	.....	\$475,138 93	\$4,751 38

I, Frederic M. Thompson, Clerk of the Board of Supervisors of the county of Orleans, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909

\*FREDERIC M. THOMPSON, *Clerk*  
P. O. address, Albion, N. Y.



# OSWEGO.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Oswego, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Albion.....	28,033	\$415,031	\$391,018	\$11,350
Amboy.....	22,638	162,125	152,121	4,250
Boylston.....	24,177	153,890	147,997	1,050
Constantia.....	34,176	421,260	409,662	20,100
Fulton, city.....	599	4,198,489	4,252,975	140,428
Granby.....	28,825	940,765	934,739	7,150
Hannibal.....	27,440	769,250	807,334	17,725
Hastings.....	27,735	814,110	812,004	17,550
Mexico.....	27,288	1,194,987	1,181,957	68,400
New Haven.....	18,281	546,760	530,758	60,370
Orwell.....	26,194	360,840	354,985	2,970
Oswego, town.....	20,395	1,093,509	1,133,835	24,550
Oswego, city.....	.....	9,617,905	9,617,746	770,286
Palermo.....	24,257	448,630	446,122	5,030
Parish.....	24,845	378,960	372,983	25,950
Redfield.....	56,109	223,540	219,988	1,400
Richland.....	35,873	1,369,255	1,354,998	64,510
Sandy Creek.....	24,237	754,710	744,711	17,970

**OSWEGO — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Schroeppe!.....	25,676	\$1,288,510	\$1,283,990	\$32,650
Scriba.....	24,983	802,950	813,943	15,335
Volney.....	29,467	828,372	824,977	1,020
West Monroe.....	20,220	224,048	221,982	2,970
Williamstown.....	24,409	302,910	299,981	9,550
Totals.....	575,857	\$27,310,806	\$27,310,806	\$1,322,564

**OSWEGO — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.*

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
A lion.....	.....	\$11,350	\$402,368	\$2,680 94
Amboy.....	.....	4,250	156,371	963 51
Boylston.....	.....	1,050	149,047	1,457 23
Constantia.....	.....	20,100	429,762	2,601 21
Fulton, city.....	.....	140,428	4,393,403	.....
Granby.....	.....	7,150	941,889	4,623 09
Hannibal.....	.....	17,725	825,059	2,427 06
Hastings.....	.....	17,550	829,554	5,104 22
Mexico.....	.....	68,400	1,250,357	2,814 53
New Haven.....	.....	60,370	591,128	2,314 27
Orwell.....	.....	2,970	357,955	2,080 51
Oswego, town.....	.....	24,550	1,158,385	10,898 74
Oswego, city.....	.....	770,286	10,388,032	.....
Palermo.....	.....	5,030	451,152	3,232 49
Parish.....	.....	25,950	398,933	3,881 56
Redfield.....	.....	1,400	221,388	2,813 06
Richland.....	.....	64,510	1,419,508	14,061 74
Sandy Creek.....	.....	17,970	762,681	8,436 98
Schroepfel.....	.....	32,650	1,316,640	5,589 41

**OSWEGO — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.*

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Scriba.....	.....	\$15,335	\$829,278	\$8,599 69
Volney.....	.....	1,020	825,997	6,538 96
West Monroe.....	.....	2,970	224,952	1,865 41
Williamstown.....	.....	9,550	309,531	2,237 37
Totals.....	.....	\$1,322,564	\$28,633,370	\$95,221 98

## OSWEGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Albion.....	.....	\$2,266 62	\$33 33	\$4,980 89
Amboy.....	.....	860 04	12 65	1,836 20
Boylston.....	.....	819 76	12 06	2,289 05
Constantia.....	.....	2,460 22	36 18	5,097 61
Fulton, city.....	\$108 39	30,476 62	367 16	30,952 17
Granby.....	.....	5,259 73	77 33	9,960 15
Hannibal.....	.....	4,606 38	67 72	7,101 16
Hastings.....	.....	4,653 16	68 41	9,825 79
Mexico.....	.....	8,311 99	103 09	11,229 61
New Haven.....	.....	3,295 07	48 45	5,657 79
Orwell.....	.....	1,972 88	29 01	4,082 40
Oswego, town.....	.....	6,468 47	95 10	17,462 31
Oswego, city.....	80,245 18	60,673 98	891 91	141,811 07
Palermo.....	.....	2,495 64	36 70	5,764 83
Parish.....	.....	2,222 32	32 68	6,136 56
Redfield.....	.....	1,220 11	17 95	4,051 12
Richland.....	.....	8,071 16	118 66	22,251 56
Sandy Creek.....	.....	4,277 80	62 89	12,777 67
Schroepfel.....	.....	7,588 24	111 56	13,289 21

## OSWEGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and sicrographer's tax, if any.	Aggregate taxation, ex- clude of taxes on bank stock.
Scriba.....	.....	\$4,617 27	\$67 88	\$13,284 84
Volney.....	.....	4,594 82	67 55	11,201 33
West Monroe.....	.....	1,241 53	18 26	3,125 20
Williamstown.....	.....	1,719 14	25 28	3,981 79
Totals.....	\$80,353 57	\$170,172 95	\$2,401 81	\$348,150 31

## OSWEGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Albion.....	.0114	.....	.....
Amboy.....	.0110	.....	.....
Boylston.....	.0090	.....	.....
Constantia.....	.0110	.....	.....
Fulton, city.....	.....	\$360,515 84	\$3,605 15
Granby.....	.0104	.....	.....
Hannibal.....	.0090	.....	.....
Hastings.....	.0116	.....	.....
Mexico.....	.0088	31,844 14	318 44
New Haven.....	.0094	.....	.....
Orwell.....	.0115	.....	.....
Oswego, town.....	.0154	.....	.....
Oswego, city.....	.0130	540,561 74	5,405 61
Palermo.....	.0130	.....	.....
Parish.....	.0150	.....	.....
Redfield.....	.0180	.....	.....
Richland.....	.0150	32,968 71	329 68
Sandy Creek.....	.0160	.....	.....
Schroepfel.....	.0096	44,030 00	440 30

## OSWEGO — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Oswego, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Scriba.....	.0070	.....	.....
Volney.....	.0135	.....	.....
West Monroe.....	.0136	.....	.....
Williamstown.....	.0125	.....	.....
Totals.....	.....	\$1,009,920 43	\$10,099 18

I, W. W. Spencer, Clerk of the Board of Supervisors of the county of Oswego, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1905.

W. W. SPENCER, Clerk  
P. O. address, Oswego, N. Y.



## OTSEGO.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Otsego, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Burlington.....	27,036	\$515,770	\$568,650	\$27,355
Butternuts.....	32,678	831,185	865,125	87,200
Cherry Valley.....	23,738	683,155	640,183	72,250
Decatur.....	12,868	171,470	174,793	1,550
Edmeston.....	27,670	864,050	854,931	69,680
Exeter.....	18,739	477,715	451,830	29,500
Hartwick.....	25,198	774,300	774,300	50,100
Laurens.....	25,976	544,260	587,844	21,700
Maryland.....	29,545	753,050	755,000	47,950
Middlefield.....	38,973	762,795	833,223	44,050
Milford.....	27,374	942,655	916,469	28,700
Morris.....	23,888	507,220	569,545	37,000
New Lisbon.....	26,938	464,370	527,943	36,150
Oneonta.....	19,791	677,080	667,080	18,350
Oneonta, city.....	2,589	3,388,650	3,368,650	193,200
Otego.....	26,722	649,670	672,165	10,425
Otsego.....	32,585	2,448,150	2,351,494	496,250
Pittsfield.....	22,429	357,930	425,806	7,000

**OTSEGO — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Plainfield.....	17,378	\$418,130	\$396,689	\$25,920
Richfield.....	19,900	1,283,785	1,167,634	53,300
Roseboom.....	19,537	307,100	330,519	15,605
Springfield.....	26,837	825,060	816,098	46,604
Unadilla.....	27,537	1,155,200	1,052,493	81,950
Westford.....	20,183	296,785	353,630	12,700
Worcester.....	28,454	778,300	755,741	60,100
Totals.....	604,563	\$20,877,835	\$20,877,835	\$1,574,589

## OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Burlington.....	.....	\$27,355	\$596,005	\$4,195 43
Butternuts.....	.....	87,200	952,325	5,600 76
Cherry Valley.....	.....	72,250	712,433	3,915 86
Decatur.....	.....	1,550	176,343	1,449 73
Edmeston.....	.....	69,680	924,611	4,085 69
Exeter.....	.....	29,500	481,330	2,478 96
Hartwick.....	.....	50,100	824,400	1,868 13
Laurens.....	.....	21,700	609,544	3,801 49
Maryland.....	.....	47,950	802,950	3,264 58
Middlefield.....	.....	44,050	877,273	4,090 94
Milford.....	.....	28,700	945,169	5,650 44
Morris.....	.....	37,000	606,545	2,282 23
New Lisbon.....	.....	36,150	564,933	2,247 42
Oneonta.....	.....	18,350	685,430	3,081 62
Oneonta, city.....	.....	193,200	3,561,850	.....
Otego.....	.....	10,425	682,530	6,674 57
Otsego.....	.....	496,250	2,847,744	21,336 72
Pittsfield.....	.....	7,000	432,806	1,541 00
Plainfield.....	.....	25,920	422,609	1,902 74
Richfield.....	.....	53,300	1,220,934	2,424 37

## OTSEGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Roseboom.....	.....	\$15,605	\$346,124	\$1,851 36
Springfield.....	.....	46,604	862,702	2,673 19
Unadilla.....	.....	81,950	1,134,443	4,753 69
Westford.....	.....	12,700	366,330	1,000 65
Worcester.....	.....	60,100	815,841	4,076 37
Totals.....	.....	\$1,574,589	\$22,452,424	\$96,247 94

## OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Burlington.....	.....	\$2,662 20	\$40 05	\$6,897 68
Butternuts.....	.....	4,253 81	63 98	9,918 55
Cherry Valley.....	.....	3,584 28	53 91	7,554 05
Decatur.....	.....	787 69	11 84	2,249 26
Edmeston.....	.....	4,529 86	68 13	8,683 68
Exeter.....	.....	2,149 99	32 33	4,661 28
Hartwick.....	.....	3,682 41	55 38	5,605 92
Laurens.....	.....	2,722 69	40 95	6,565 13
Maryland.....	.....	3,885 97	58 45	7,209 00
Middlefield.....	.....	3,918 57	58 94	8,068 45
Milford.....	.....	4,385 68	65 97	10,102 09
Morris.....	.....	3,005 91	45 21	5,333 35
New Lisbon.....	.....	2,519 68	37 89	4,804 99
Oneonta.....	.....	3,061 65	46 05	6,189 32
Oneonta, city.....	.....	18,777 56	282 48	19,060 04
Otego.....	.....	3,048 97	45 86	9,769 40
Otsego.....	.....	15,529 11	233 61	37,099 44
Pittsfield.....	.....	1,933 25	29 07	3,503 32
Plainfield.....	.....	1,887 71	28 38	3,818 83
Richfield.....	.....	5,778 63	86 92	8,289 92

## OTSEGO — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and surveyor's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Roseboom.....	.....	\$1,546 06	\$23 25	\$3,420 67
Springfield.....	.....	3,853 48	57 97	6,584 64
Unadilla.....	.....	5,067 28	76 23	9,897 20
Westford.....	.....	1,636 31	24 61	2,661 57
Worcester.....	.....	4,161 19	62 60	8,300 16
Totals.....	.....	\$108,369 94	\$1,630 06	\$206,247 94

## OTSEGO — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for purposes exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Burlington.....	.....	\$27,355	\$596,005	\$4,195 43
Butternuts.....	.....	87,200	952,325	5,600 76
Cherry Valley.....	.....	72,250	712,433	3,915 86
Decatur.....	.....	1,550	176,343	1,449 73
Edmeston.....	.....	69,680	924,611	4,085 69
Exeter.....	.....	29,500	481,330	2,478 96
Hartwick.....	.....	50,100	824,400	1,868 13
Laurens.....	.....	21,700	609,544	3,801 49
Maryland.....	.....	47,950	802,950	3,264 58
Middlefield.....	.....	44,050	877,273	4,090 94
Milford.....	.....	28,700	945,169	5,650 44
Morris.....	.....	37,000	606,545	2,282 23
New Lisbon.....	.....	36,150	564,093	2,247 42
Oneonta.....	.....	18,350	685,430	3,081 62
Oneonta, city.....	.....	193,200	3,561,850	.....
Otego.....	.....	10,425	682,530	6,674 57
Otsego.....	.....	496,250	2,847,744	21,336 72
Pittsfield.....	.....	7,000	432,806	1,541 00
Plainfield.....	.....	25,920	422,609	1,902 74
Richfield.....	.....	53,300	1,220,934	2,424 37

## OTSEGO — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Otsego, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Roseboom.....	.0106	.....	.....
Springfield.....	.0076	.....	.....
Unadilla.....	.0080	.....	.....
Westford.....	.0086	.....	.....
Worcester.....	.0099	\$115,751 09	\$1,157 51
Totals.....	.....	\$1,808,989 98	\$18,089 89

I, Chas. F. Farmer, Clerk of the Board of Supervisors of the county of Otsego, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

CHARLES F. FARMER, Clerk.  
P. O. address, Oneonta, N. Y.



## PUTNAM.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Putnam, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Carmel.....	21,169	\$2,362,586	\$2,815,749	\$144,700
Kent.....	22,757	688,925	807,509	8,800
Patterson.....	19,807	1,085,640	1,074,338	152,050
Putnam Valley.....	25,088	421,025	498,549	6,375
Philipstown.....	22,877	2,422,381	3,012,360	857,350
Southeast.....	19,297	4,254,352	3,026,404	82,000
Totals.....	130,995	\$11,234,909	\$11,234,909	\$1,251,275

## PUTNAM — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Carmel.....	.....	\$144,700	\$2,960,449	\$5,321 30
Kent.....	.....	8,800	816,309	4,957 30
Patterson.....	.....	152,050	1,226,388	4,571 90
Putnam Valley.....	.....	6,375	504,924	2,883 28
Philipstown.....	.....	857,350	3,869,710	8,027 36
Southeast.....	.....	82,000	3,108,404	9,740 04
Totals.....	.....	\$1,251,275	\$12,486,184	\$35,501 18

## PUTNAM — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Carmel.....	.....	\$14,650 14	\$588 30	\$20,559 74
Kent.....	.....	4,020 67	162 22	9,140 19
Patterson.....	.....	6,076 07	243 70	10,891 67
Putnam Valley.....	.....	2,529 85	100 33	5,513 46
Philipstown.....	.....	19,026 51	769 00	27,822 87
Southeast.....	.....	15,545 19	617 71	25,902 94
Totals.....	.....	\$61,848 43	\$2,481 26	\$99,830 87

## PUTNAM — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Carmel.....	.....	\$144,700	\$2,960,449	\$5,321 30
Kent.....	.....	8,800	816,309	4,957 30
Patterson.....	.....	152,050	1,226,388	4,571 90
Putnam Valley.....	.....	6,375	504,924	2,883 28
Philipstown.....	.....	857,350	3,869,710	8,027 36
Southeast.....	.....	82,000	3,108,404	9,740 04
Totals.....	.....	\$1,251,275	\$12,486,184	\$35,501 18

## PUTNAM — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Carmel.....	.....	\$14,650 14	\$588 30	\$20,559 74
Kent.....	.....	4,020 67	162 22	9,140 19
Patterson.....	.....	6,076 07	243 70	10,891 67
Putnam Valley.....	.....	2,529 85	100 33	5,513 46
Philipstown.....	.....	19,026 51	769 00	27,822 87
Southeast.....	.....	15,545 19	617 71	25,902 94
Totals.....	.....	\$61,848 43	\$2,481 26	\$99,830 87

## PUTNAM — Concluded.

## Statement of the aggregate valuations of real and personal estate in the county of Putnam, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Carmel.....	.0082	\$83,000 14	\$830 00
Kent.....	.0131	.....	.....
Patterson.....	.0088	.....	.....
Putnam Valley.....	.0129	.....	.....
Philipstown.....	.009	74,249 38	742 49
Southeast.....	.0063	146,050 02	1,460 50
Totals.....	.....	\$303,299 54	\$3,032 99

I, John W. Townner, Clerk of the Board of Supervisors of the county of Putnam, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1919.

JOHN W. TOWNNER, Clerk.  
P. O. address, Brewster, N. Y.

## RENSSELAER.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Rensselaer, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.		Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Troy.....		.....	\$54,096,981 00	\$54,126,981 00	\$2,852,550
Rensselaer.....		.....	5,534,254 00	5,534,254 00	7,000
Berlin.....		35,921	419,155 00	419,155 00	10,545
Brunswick.....		27,773	1,670,475 00	1,670,475 00	66,000
East Greenbush.....		14,194	1,256,195 00	1,256,195 00	18,300
Grafton.....		27,680	263,200 00	253,200 00	250
Hoosick.....		38,650	3,651,613 00	3,661,613 00	695,060
Nassau.....		26,089	641,495 00	646,495 00	17,450
North Greenbush.....		12,274	771,269 00	771,269 00	28,550
Petersburg.....		25,516	408,289 50	398,289 50	13,070
Pittstown.....		40,297	2,303,081 00	2,303,081 00	111,975
Poestenkill.....		19,114	330,730 00	320,730 00	2,000
Sand Lake.....		23,522	625,285 00	625,285 00	5,498
Schaghticoke.....		26,803	3,087,160 00	3,087,160 00	65,917
Schohack.....		37,038	3,086,806 00	3,081,806 00	65,150
Stephentown.....		34,109	406,445 00	396,445 00	8,840
Totals.....		388,980	\$78,552,433 50	\$78,552,433 50	\$3,968,155

## RENSELAER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Troy.....	.....	\$2,852,550	\$56,979,531 00	\$51,846 37
Rensselaer.....	.....	7,000	5,541,254 00	3,552 21
Berlin.....	.....	10,545	429,700 00	2,523 69
Brunswick.....	.....	66,000	1,736,475 00	4,347 22
East Greenbush.....	.....	18,300	1,274,495 00	3,398 39
Grafton.....	.....	250	253,450 00	1,128 09
Hoosick.....	.....	695,060	4,356,673 00	32,106 74
Nassau.....	.....	17,450	663,945 00	2,922 26
North (Greenbush.....	.....	28,550	799,819 00	2,562 36
Petersburg.....	.....	13,070	411,359 50	1,950 12
Pittstown.....	.....	111,975	2,415,056 00	6,428 51
Poestenkill.....	.....	2,000	322,730 00	3,381 95
Sand Lake.....	.....	5,498	630,783 00	3,250 48
Schaghticoke.....	.....	65,917	3,153,077 00	6,155 07
Schoharie.....	.....	65,150	3,146,956 00	4,026 41
Stephentown.....	.....	8,840	405,285 00	2,709 81
Totals.....	.....	\$3,968,155	\$82,520,588 50	\$132,289 68



## RENSSELAER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any	Aggregate taxation, ex- clusive of taxes on bank stock.
Troy.....	.....	\$201,791 34	\$3,356 84	\$256,994 55
Rensselaer.....	.....	19,624 29	326 45	23,502 95
Berlin.....	.....	1,521 77	25 31	4,070 77
Brunswick.....	.....	6,149 67	102 30	10,599 19
East Greenbush.....	.....	4,513 59	75 08	7,987 06
Grafton.....	.....	897 59	14 93	2,040 61
Hoosick.....	.....	15,429 02	256 66	47,792 42
Nassau.....	.....	2,351 34	39 12	5,312 72
North Greenbush.....	.....	2,832 53	47 12	5,442 01
Petersburg.....	.....	1,456 82	24 25	3,431 19
Pittstown.....	.....	8,552 85	142 28	15,123 64
Poestenkill.....	.....	1,142 94	19 01	4,543 90
Sand Lake.....	.....	2,233 90	37 16	5,521 54
Schaghticoke.....	.....	11,166 52	185 76	17,507 35
Schodack.....	.....	11,144 85	185 40	15,356 66
Stephentown.....	.....	1,435 30	23 88	4,168 99
Totals.....	.....	\$292,244 32	\$4,861 55	\$429,395 55

## RENSELAER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Troy.....	.....	\$2,852,550	\$56,979,531 00	\$51,846 37
Rensselaer.....	.....	7,000	5,541,254 00	3,552 21
Berlin.....	.....	10,545	429,700 00	2,523 69
Brunswick.....	.....	66,000	1,736,475 00	4,347 22
East Greenbush.....	.....	18,300	1,274,495 00	3,398 39
Grafton.....	.....	250	253,450 00	1,128 09
Hoosick.....	.....	695,060	4,356,673 00	32,106 74
Nassau.....	.....	17,450	663,945 00	2,922 26
North Greenbush.....	.....	28,550	799,819 00	2,562 36
Petersburg.....	.....	13,070	411,359 50	1,950 12
Pittstown.....	.....	111,975	2,415,056 00	6,428 51
Poestenkill.....	.....	2,000	322,730 00	3,381 95
Sand Lake.....	.....	5,498	630,783 00	3,250 48
Schaghticoke.....	.....	65,917	3,153,077 00	6,155 07
Schodack.....	.....	65,150	3,146,956 00	4,026 41
Stephentown.....	.....	8,840	405,285 00	2,709 81
Totals.....	.....	\$3,968,155	\$82,520,588 50	\$132,289 68

## RENSELAER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any	Aggregate taxation, exclusive of taxes on bank stock.
Troy.....		\$201,791 34	\$3,356 84	\$256,994 55
Rensselaer.....		19,624 29	326 45	23,502 95
Berlin.....		1,521 77	25 31	4,070 77
Brunswick.....		6,149 67	102 30	10,599 19
East Greenbush.....		4,513 59	75 08	7,987 06
Grafton.....		15,429 02	14 93	2,040 61
Hoosick.....		2,351 34	256 66	47,792 42
Nassau.....		2,832 53	39 12	5,312 72
North Greenbush.....		1,456 82	47 12	5,442 01
Petersburg.....		8,552 85	24 25	3,431 19
Pittstown.....		1,142 94	142 28	15,123 64
Poestenkill.....		2,233 90	19 01	4,543 90
Sand Lake.....		11,166 52	37 16	5,521 54
Schaghticoke.....		11,144 85	185 76	17,507 35
Schodack.....		1,435 30	185 40	15,356 66
Stephentown.....			23 88	4,168 99
Totals.....		\$292,244 32	\$4,861 55	\$429,395 55

# RENSSELAER — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Rensselaer, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Troy.....	.004415	\$2,827,584 49	\$28,275 84
Rensselaer.....	.004224	61,914 01	619 14
Berlin.....	.010716	29,409 84	294 00
Brunswick.....	.006105	.....	.....
East Greenbush.....	.006267	.....	.....
Grafton.....	.007746	.....	.....
Hoosick.....	.010786	299,469 58	2,994 70
Nassau.....	.008063	.....	.....
North Greenbush.....	.006805	.....	.....
Petersburg.....	.008144	.....	.....
Pittstown.....	.006263	.....	.....
Poestenkill.....	.013657	.....	.....
Sand Lake.....	.008754	.....	.....
Schaghticoke.....	.005553	.....	.....
Schodack.....	.004850	35,210 00	352 10
Stephentown.....	.010039	.....	.....
Totals.....	.....	\$3,253,587 92	\$32,535 87

I, Oscar J. Lewis, Clerk of the Board of Supervisors of the county of Rensselaer, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

OSCAR J. LEWIS, Clerk.  
P. O. address, Carlisle, N. Y.

## ROCKLAND.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Rockland, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Clarkstown.....	22,940	\$5,041,540	\$5,000,194 98	\$10,300
Haverstraw.....	15,100	3,750,505	5,139,089 28	187,200
Orangetown.....	12,479	8,353,251	10,139,284 26	279,800
Ramapo.....	33,500	9,598,745	5,833,560,81	220,750
Stony Point.....	14,762	1,034,820	1,666,731 66	44,000
Totals.....	98,781	\$27,778,861	\$27,778,861 00	\$742,050

## ROCKLAND — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Rockland, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Clarkstown.....	.....	\$10,300	\$5,010,494 98	\$15,249 25
Haverstraw.....	.....	187,200	5,326,289 28	11,632 72
Orangetown.....	.....	279,800	10,419,084 26	15,782 81
Ramapo.....	.....	220,750	6,054,310 81	22,599 38
Stony Point.....	.....	44,000	1,710,731 66	4,850 00
Totals.....	.....	\$742,050	\$28,520,911 00	\$70,114 16

## ROCKLAND — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Rockland, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Clarkstown.....	.....	\$25,560 77	\$939 15	\$41,749 17
Haverstraw.....	.....	27,171 76	998 34	39,802 82
Orangetown.....	.....	53,152 34	1,952 87	70,888 02
Ramapo.....	.....	30,885 63	1,134 81	54,619 82
Stony Point.....	.....	8,727 21	320 67	13,897 88
Totals.....	.....	\$145,497 71	\$5,345 84	\$220,957 71

# ROCKLAND — Concluded.

## Statement of the aggregate valuations of real and personal estate in the county of Rockland, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Clarkstown.....	.0066	.....	.....
Haverstraw.....	.0095	\$330,710 00	\$2,342 95
Orangetown.....	.0072	151,137 00	1,511 37
Ramapo.....	.0050	158,070 67	1,580 70
Stony Point.....	.0150	.....	.....
Totals.....	.....	\$639,917 67	\$6,399 17

I, Joseph De Noyelles, Clerk of the Board of Supervisors of the county of Rockland, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1908.

JOSEPH DE NOYELLES, *Clerk*  
P. O. address, New City, N. Y.



# SAINT LAWRENCE.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of St. Lawrence, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Brasher.....	54,871 50	\$983,547	\$959,001	\$18,900
Canton.....	62,569 75	3,754,710	3,743,955	216,410
Clare.....	61,344 32	224,170	234,160	.....
Clifton.....	94,046 12	633,945	632,104	3,250
Colton.....	157,254 79	988,365	932,722	22,350
De Kalb.....	50,425 68	1,413,080	1,393,372	45,420
De Peyster.....	28,295 72	617,050	608,351	53,440
Edwards.....	32,571 37	516,080	532,594	15,790
Fine.....	106,170 37	735,227	758,816	12,100
Fowler.....	35,237 48	1,025,950	968,386	14,100
Gouverneur.....	41,836 00	2,849,834	2,906,595	255,650
Hammond.....	35,881 33	884,895	882,350	27,530
Hermon.....	32,369 38	627,820	625,995	24,600
Hopkinton.....	114,203 14	773,405	754,088	71,110
Lawrence.....	28,251 50	714,475	712,224	80,500
Lisbon.....	65,774 88	1,996,345	1,990,580	63,720
Louisville.....	33,643 00	689,365	672,238	37,060
Macomb.....	37,127 96	469,100	484,192	5,550

## SAINT LAWRENCE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Madrid.....	29,043 56	\$852,400	\$840,469	\$110,800
Massena.....	30,926 00	2,735,805	2,728,014	90,400
Morristown.....	27,892 73	1,037,291	1,034,309	82,530
Norfolk.....	34,578 75	1,276,740	1,302,365	3,000
Ogdensburg, city.....	664 27	4,882,005	4,992,049	595,160
Oswegatchie.....	39,265 00	1,576,555	1,554,635	45,750
Parishville.....	61,158 49	538,005	518,936	76,370
Piercefield.....	69,678 78	589,769	638,698	19,250
Pierrepoint.....	37,232 96	633,895	646,688	4,900
Pitcairn.....	35,563 12	220,809	199,776	5,700
Potsdam.....	59,923 00	4,382,855	4,370,294	497,250
Rossie.....	24,307 50	393,250	396,610	7,840
Russell.....	58,295 37	664,420	647,761	21,050
Stockholm.....	55,748 00	1,063,158	1,084,530	21,920
Waddington.....	32,975 00	874,500	871,963	41,300
Totals.....	1,669,126 82	\$41,618,820	\$41,618,820	\$2,590,700

SAINT LAWRENCE — Continued.  
*Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Brasher.....	.....	\$18,900	\$977,901	\$2,782 53
Canton.....	.....	216,410	3,960,365	9,807 57
Clare.....	.....	.....	234,160	1,325 14
Clifton.....	.....	3,250	635,354	2,305 15
Colton.....	.....	22,350	955,072	4,928 93
De Kalb.....	.....	45,420	1,438,792	9,256 94
De Peyster.....	.....	53,440	661,791	1,701 09
Edwards.....	.....	15,790	548,384	2,362 48
Fine.....	.....	12,100	770,916	4,316 02
Fowler.....	.....	14,100	982,486	3,697 51
Gouverneur.....	.....	255,650	3,162,245	8,649 88
Hammond.....	.....	27,530	909,880	3,429 51
Hermon.....	.....	24,600	650,595	2,353 65
Hopkinton.....	.....	71,110	825,198	4,772 31
Lawrence.....	.....	80,500	792,724	2,420 62
Lisbon.....	.....	63,720	2,054,300	6,644 18
Louisville.....	.....	37,060	709,298	5,826 30
Macomb.....	.....	5,550	489,742	2,495 40
Madrid.....	.....	110,800	951,269	3,588 97
Massena.....	.....	90,400	2,818,414	11,583 69

## SAINT LAWRENCE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Morristown.....	.....	\$82,530	\$1,116,839	\$3,687 17
Norfolk.....	.....	3,000	1,305,365	9,962 65
Ogdensburg, city.....	\$216,000	379,160	5,371,209	22,793 49
Oswegatchie.....	.....	45,750	1,600,385	5,485 96
Parishville.....	.....	76,370	595,306	5,251 23
Piercefield.....	.....	19,250	657,948	4,755 29
Pierrepoint.....	.....	4,900	651,588	5,281 51
Pitcairn.....	.....	5,700	205,476	1,601 83
Potsdam.....	.....	497,250	4,867,544	16,149 30
Rossie.....	.....	7,840	404,450	2,757 70
Russell.....	.....	21,050	668,811	2,678 45
Stockholm.....	.....	21,920	1,106,450	3,961 99
Waddington.....	.....	41,300	913,263	3,043 56
Totals.....	\$216,000	\$2,374,700	\$43,993,520	\$181,658 00

**SAINT LAWRENCE — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Brasher.....	.....	\$1,885 43	\$54 62	\$4,722 58
Canton.....	.....	7,550 19	235 85	17,593 61
Clare.....	.....	535 32	13 08	1,873 54
Clifton.....	.....	1,311 74	35 49	3,652 38
Colton.....	.....	1,964 25	53 34	6,946 52
De Kalb.....	.....	2,606 46	80 37	11,943 77
De Peyster.....	.....	1,180 62	36 93	2,918 64
Edwards.....	.....	1,026 88	30 63	3,419 99
Fine.....	.....	1,801 10	43 06	6,160 18
Fowler.....	.....	1,760 16	54 87	5,512 54
Gouverneur.....	.....	6,725 95	192 24	15,568 07
Hammond.....	.....	1,716 44	50 81	5,196 76
Herkimer.....	.....	1,238 48	38 49	3,630 62
Hopkinton.....	.....	1,694 06	46 09	6,512 46
Lawrence.....	.....	1,472 24	44 28	3,937 14
Lisbon.....	.....	4,056 37	114 75	10,815 30
Louisville.....	.....	1,669 49	39 62	7,535 41
Macomb.....	.....	1,005 82	27 35	3,528 57
Madrid.....	.....	1,915 75	55 49	5,560 21
Massena.....	.....	5,335 27	159 86	17,078 82
Morristown.....	.....	2,080 46	63 77	5,831 40

## SAINT LAWRENCE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Norfolk.....	.....	\$2,380 18	\$72 91	\$12,415 74
Ogdensburg, city.....	.....	12,282 61	345 74	35,421 84
Oswegatchie.....	.....	3,061 89	89 38	8,637 23
Parishville.....	.....	1,273 80	33 27	6,558 30
Piercefield.....	.....	1,188 22	36 74	5,980 25
Pierrepont.....	.....	1,290 80	36 39	6,608 70
Pitcairn.....	.....	389 76	11 47	2,003 06
Potsdam.....	.....	9,727 37	295 83	26,172 50
Rossie.....	.....	789 57	22 58	3,569 85
Russell.....	.....	1,285 14	37 35	4,000 94
Stockholm.....	.....	2,047 99	61 82	6,071 80
Waddington.....	.....	1,653 36	51 01	4,747 93
Totals.....	.....	\$87,903 17	\$2,565 48	\$272,126 65

# SAINT LAWRENCE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Brasher.....	.0047	.....	.....
Canton.....	.0044	\$262,243 00	\$2,622 43
Clare.....	.0083	.....	.....
Clifton.....	.0057	.....	.....
Colton.....	.0068	.....	.....
De Kalb.....	.0081	.....	.....
De Peyster.....	.0043	.....	.....
Edwards.....	.0064	.....	.....
Fine.....	.0082	.....	.....
Fowler.....	.0053	.....	.....
Gouverneur.....	.0050	279,506 00	2,795 06
Hammond.....	.0056	.....	.....
Hermon.....	.0055	38,615 00	386 15
Hopkinton.....	.0077	.....	.....
Lawrence.....	.005	.....	.....
Lisbon.....	.0052	.....	.....
Louisville.....	.0103	.....	.....
Macomb.....	.0075	.....	.....
Madrid.....	.0057	42,059 00	420 59
Massena.....	.0060	43,771 00	437 71
Morristown.....	.0052	25,000 00	250 00

## SAINT LAWRENCE — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of St. Lawrence, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Norfolk.....	.0097	.....	.....
Ogdensburg, city.....	.0066	\$603,009 00	\$6,030 09
Oswegatchie.....	.0053	.....	.....
Parishville.....	.0168	.....	.....
Piercefield.....	.0098	.....	.....
Pierrepoint.....	.0103	.....	.....
Pitcairn.....	.0088	.....	.....
Potsdam.....	.0053	429,256 00	4,292 56
Rossie.....	.0089	.....	.....
Russell.....	.0058	.....	.....
Stockholm.....	.0056	.....	.....
Waddington.....	.0052	.....	.....
Totals.....	.....	\$1,723,459 00	\$17,234 59

I, Charles M. Hale, Clerk of the Board of Supervisors of the county of St. Lawrence, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

CHARLES M. HALE, Clerk,  
P. O. address, Canton, N. Y.



## SARATOGA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Saratoga, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Ballston.....	17,615	\$1,342,011	\$1,243,727	\$38,800
Charlton.....	20,498	517,395	547,713	168,700
Clifton Park.....	29,937	1,404,810	1,307,640	39,825
Corinth.....	37,777	921,533	834,280	18,350
Day.....	42,179	101,835	43,886	2,425
Edinburg.....	37,942	114,208	58,266	600
Galway.....	28,470	439,380	410,884	10,900
Greenfield.....	42,457	482,956	442,566	6,220
Hadley.....	22,290	238,350	184,858	100
Halfmoon.....	19,577	2,530,750	2,464,545	43,600
Malta.....	16,582	810,158	694,329	25,275
Milton.....	22,287	2,077,358	2,086,038	78,900
Moreau.....	25,167	1,653,364	1,444,884	6,250
Northumberland.....	20,188	541,775	513,416	11,050
Providence.....	27,061	114,941	44,366	200
Saratoga.....	23,465	1,461,495	1,401,956	41,150
Saratoga Springs.....	15,180	7,347,630	8,672,663	136,110

## SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Stillwater.....	24,415	\$2,168,745	\$2,094,641	\$20,650
Waterford.....	3,768	1,939,130	1,784,384	44,500
Wilton.....	22,350	428,473	361,255	2,700
Totals.....	499,205	\$26,636,297	\$26,636,297	\$696,305

## SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ballston.....	.....	\$38,800	\$1,282,527	\$4,440 80
Charlton.....	.....	168,700	716,413	3,934 46
Clifton Park.....	.....	39,825	1,347,465	6,938 81
Corinth.....	.....	18,350	852,630	4,856 22
Day.....	.....	2,425	46,311	2,108 06
Edinburg.....	.....	600	58,866	2,100 19
Galway.....	.....	10,900	421,784	5,214 83
Greenfield.....	.....	6,220	448,786	6,567 20
Hadley.....	.....	100	184,958	3,824 10
Halfmoon.....	.....	43,600	2,508,145	12,136 35
Malta.....	.....	25,275	719,604	3,699 68
Milton.....	.....	78,900	2,164,938	9,840 25
Moreau.....	.....	6,250	1,451,134	12,081 49
Northumberland.....	.....	11,050	524,466	3,990 24
Providence.....	.....	200	44,566	2,294 41
Saratoga.....	.....	41,150	1,443,106	12,020 09
Saratoga Springs.....	.....	136,110	8,808,773	39,267 52

## SARATOGA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Stillwater.....	.....	\$20,650	\$2,115,291	\$13,882 70
Waterford.....	.....	44,500	1,828,884	8,612 43
Wilton.....	.....	2,700	363,955	4,688 94
Totals.....	.....	\$696,305	\$27,332,602	\$162,498 77

## SARATOGA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Ballston.....	.....	\$6,526 41	\$75 03	\$11,042 24
Charlton.....	.....	3,715 62	41 91	7,691 99
Clifton Park.....	.....	7,149 23	78 83	14,166 87
Corinth.....	.....	4,412 63	49 87	9,318 72
Day.....	.....	206 30	2 71	2,317 07
Edinburg.....	.....	218 27	3 44	2,321 90
Galway.....	.....	2,108 17	24 67	7,347 67
Greenfield.....	.....	2,274 63	26 25	8,868 08
Hadley.....	.....	958 84	10 82	4,793 76
Halfmoon.....	.....	13,431 70	146 72	25,714 77
Malta.....	.....	3,605 34	42 12	7,347 14
Milton.....	.....	11,202 52	126 66	21,169 43
Moreau.....	.....	7,513 56	84 89	19,679 94
Northumberland.....	.....	2,756 76	30 68	6,777 68
Providence.....	.....	263 26	2 61	2,560 28
Saratoga.....	.....	7,225 64	84 42	19,330 15
Saratoga Springs.....	.....	46,835 04	515 31	86,617 87

## SARATOGA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Stillwater.....	.....	\$10,887 51	\$123 74	\$24,893 95
Waterford.....	.....	9,539 73	107 01	18,259 17
Wilton.....	.....	1,984 17	21 29	6,694 40
Totals.....	.....	\$142,815 33	\$1,598 98	\$306,913 08

## SARATOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ballston.....	.0065	.....	.....
Charlton.....	.0112	.....	.....
Clifton Park.....	.0098	.....	.....
Corinth.....	.0092	\$58,502	\$585 02
Day.....	.0222	.....	.....
Edinburg.....	.0202	.....	.....
Galway.....	.0127	.....	.....
Greenfield.....	.0181	.....	.....
Hadley.....	.0201	.....	.....
Halfmoon.....	.0087	120,753	1,207 53
Malta.....	.0074	.....	.....
Milton.....	.009	391,379	3,913 79
Moreau.....	.0107	37,686	376 86
Northumberland.....	.0122497	.....	.....
Providence.....	.02229769	.....	.....
Saratoga.....	.0114	90,000	900 00
Saratoga Springs.....	.0111	290,342	2,903 42

## SARATOGA — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Saratoga, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Stillwater.....	.01	\$83,922	\$839 22
Waterford.....	.0088	.....	.....
Wilton.....	.0155	.....	.....
Totals.....	.....	\$1,072,584	\$10,725 84

I, John B. Smith, Clerk of the Board of Supervisors of the county of Saratoga, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

JOHN B. SMITH, Clerk,  
P. O. address, Schuylerville, N. Y.



## SCHENECTADY.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Schenectady, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Duanesburg.....	43,087	\$1,263,199 93	\$1,263,199 93	\$21,588 33
Glenville.....	29,185	2,931,666 00	2,931,666 00	7,850 00
Niskayuna.....	7,629	1,108,637 00	1,108,637 00	7,110 00
Princtown.....	14,381	341,025 00	341,025 00	8,500 00
Rotterdam.....	21,139	2,390,885 44	2,390,885 44	21,200 00
Schenectady, city.....	.....	44,273,631 00	44,273,631 00	2,363,500 00
Totals.....	115,421	\$52,309,044 37	\$52,309,044 37	\$2,429,748 33

## SCHENECTADY — Continued.

*Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Duanesburg	.....	\$21,588 33	\$1,284,788 26	\$9,392 73
Glenville	.....	7,850 00	2,939,516 00	13,532 62
Niskayuna	.....	7,110 00	1,115,747 00	1,739 10
Princeton	.....	8,500 00	349,525 00	2,392 47
Rotterdam	.....	21,200 00	2,412,085 44	21,746 87
Schenectady, city	.....	2,363,500 00	46,637,131 00	.....
Totals	.....	\$2,429,748 33	\$54,738,792 70	\$48,803 79

## SCHENECTADY — Continued.

*Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Duanesburg.....	.....	\$3,760 89	\$73 18	\$13,226 80
Glenville.....	.....	8,604 65	167 45	22,304 72
Niskayuna.....	.....	3,266 05	63 56	5,068 71
Princtown.....	.....	1,023 14	19 91	3,435 52
Rotterdam.....	.....	7,060 75	137 40	28,945 02
Schenectady, city.....	\$852,314 23	138,054 79	2,656 56	993,025 58
Totals.....	\$852,314 23	\$161,770 27	\$3,118 06	\$1,066,006 35

## SCHENECTADY — Concluded.

*Statement of the aggregate valuations of the real and personal estate in the county of Schenectady, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Duanesburg.....	.0103	.....	.....
Glenville.....	.0088	.....	.....
Niskayuna.....	.0046	.....	.....
Princtown.....	.01	.....	.....
Rotterdam.....	.012	.....	.....
Schenectady, city.....	.0213	\$552,969 89	\$5,529 69
Totals.....	.....	\$552,969 89	\$5,529 69

I, John H. Peters, Clerk of the Board of Supervisors of the county of Schenectady, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

JOHN H. PETERS, Clerk,  
P. O. address, 311 State street, Schenectady, N. Y.

# **SCHOHARIE.**

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Schoharie, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Blenheim.....	19,896	\$238,066	\$235,628	\$13,900
Broome.....	28,136	288,775	300,268	5,600
Carlisle.....	21,372	614,823	654,659	45,532
Cobleskill.....	19,287	1,913,710	1,861,518	151,100
Conesville.....	24,100	232,049	250,284	6,550
Esperance.....	11,764	487,021	468,897	32,350
Fulton.....	35,090	510,450	558,710	20,400
Gilboa.....	35,370	577,490	530,984	17,500
Jefferson.....	26,595	467,360	455,520	24,800
Middleburg.....	27,819	1,044,190	1,052,125	34,950
Richmondville.....	20,060	783,875	753,455	30,500
Schoharie.....	18,460	1,067,970	1,078,406	75,925
Seward.....	21,082	614,230	656,189	23,810
Sharon.....	28,851	1,170,365	1,119,287	71,500
Summit.....	22,126	355,550	363,946	59,625
Wright.....	17,697	469,135	495,183	6,700
Totals.....	377,705	\$10,835,059	\$10,835,059	\$620,742

## SCHOHARIE — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Schoharie, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Blenheim.....	.....	\$13,900	\$249,528	\$1,608 76
Broome.....	.....	5,600	305,868	1,707 71
Carlisle.....	.....	45,532	700,191	1,667 08
Cobleskill.....	.....	151,100	2,012,618	3,239 88
Conesville.....	.....	6,550	256,834	1,783 97
Esperance.....	.....	32,350	501,247	2,673 21
Fulton.....	.....	20,400	579,110	3,256 29
Gilboa.....	.....	17,500	548,484	3,959 96
Jefferson.....	.....	24,800	480,320	1,804 10
Middleburg.....	.....	34,950	1,087,075	8,554 23
Richmondville.....	.....	30,500	783,955	3,249 55
Schoharie.....	.....	75,925	1,154,331	5,678 57
Seward.....	.....	23,810	679,999	2,643 21
Sharon.....	.....	71,500	1,190,787	3,637 09
Summit.....	.....	59,625	423,571	1,178 07
Wright.....	.....	6,700	501,883	3,775 51
Totals.....	.....	\$620,742	\$11,455,801	\$50,417 19

**SCHOHARIE — Continued.**

*Statement of the aggregate valuations of real and personal estate in the county of Schoharie, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Blenheim.....	.....	\$1,008 94	\$15 04	\$2,632 74
Broome.....	.....	1,236 75	18 44	2,962 90
Carlisle.....	.....	2,821 20	42 21	4,530 49
Cobleskill.....	.....	9,189 74	121 32	12,550 94
Conesville.....	.....	1,038 50	15 48	2,837 95
Esperance.....	.....	2,026 76	30 22	4,730 19
Fulton.....	.....	2,333 35	34 91	5,624 55
Gilboa.....	.....	2,217 76	33 06	6,210 78
Jefferson.....	.....	1,935 31	28 95	3,768 36
Middleburg.....	.....	4,741 10	65 53	13,360 86
Richmondville.....	.....	3,332 71	47 26	6,629 52
Schoharie.....	.....	4,835 67	69 58	10,583 82
Seward.....	.....	2,739 85	40 99	5,424 05
Sharon.....	.....	4,920 89	71 78	8,629 76
Summit.....	.....	1,706 65	25 53	2,910 25
Wright.....	.....	2,029 33	30 25	5,835 09
Totals.....	.....	\$48,114 51	\$690 55	\$99,222 25

## SCHOHARIE — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Schoharie, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Blenheim.....	.01114	.....	.....
Broome.....	.0105	.....	.....
Carlisle.....	.0068	.....	.....
Cobleskill.....	.00435	\$270,129 08	\$2,701 29
Conesville.....	.0122	.....	.....
Exterance.....	.0098	.....	.....
Fulton.....	.0111	.....	.....
Gilboa.....	.0108	.....	.....
Jefferson.....	.0082	.....	.....
Middleburg.....	.008	86,397 98	863 98
Richmondville.....	.0082	43,500 00	435 00
Schoharie.....	.0095	42,055 82	420 56
Seward.....	.0086	.....	.....
Sharon.....	.007	30,746 89	307 47
Summit.....	.0078	.....	.....
Wright.....	.0124	.....	.....
Totals.....	.....	\$472,829 77	\$4,728 30

I, Orson Spickerman, Clerk of the Board of Supervisors of the county of Schoharie, do hereby certify that the preceding is a true statement of the assessed valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

ORSON SPICKERMAN, Clerk,  
P. O. Address, Herkules, N. Y.



## SCHUYLER.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Schuyler, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Catharine.....	19,553	\$452,651	\$494,803	\$19,800
Cayuta.....	12,308	266,978	225,799	5,600
Dix.....	21,143	1,621,695	1,350,433	75,950
Hector.....	63,378	1,940,695	2,275,469	95,850
Montour.....	11,402	812,745	571,862	35,300
Orange.....	32,276	257,820	295,619	1,400
Reading.....	16,521	798,995	797,656	45,050
Tyrone.....	28,580	459,210	599,148	17,685
Totals.....	200,161	\$6,610,789	\$6,610,789	\$296,635

## SCHUYLER — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Schuyler, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Catharine.....	.....	\$19,800	\$514,603	\$3,759 52
Cayuta.....	.....	5,600	231,399	2,931 10
Dix.....	.....	75,950	1,426,383	12,723 70
Hector.....	.....	95,850	2,371,319	12,700 01
Montour.....	.....	35,300	607,162	4,581 37
Orange.....	.....	1,400	297,019	4,911 95
Reading.....	.....	45,050	842,706	4,568 51
Tyrone.....	.....	17,685	616,833	4,157 92
Totals.....	.....	\$296,635	\$6,907,424	\$50,334 08

## SCHUYLER — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Schuyler, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Catharine.....	.....	\$2,196 72	\$38 28	\$5,994 52
Cayuta.....	.....	987 79	17 21	3,936 10
Dix.....	.....	6,088 90	106 10	18,918 70
Hector.....	.....	10,122 62	176 38	22,999 01
Montour.....	.....	2,591 84	45 16	7,218 37
Orange.....	.....	1,267 91	22 09	6,201 95
Reading.....	.....	3,597 32	62 68	8,228 51
Tyrone.....	.....	2,633 12	45 88	6,836 92
Totals.....	.....	\$29,486 22	\$513 78	\$80,334 08

## SCHUYLER — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Schuyler, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Catharine.....	.0135	.....	.....
Cayuta.....	.0145	.....	.....
Dix.....	.0137	.....	.....
Hector.....	.0115	.....	.....
Montour.....	.0108	.....	.....
Orange.....	.02375	.....	.....
Reading.....	.01035	.....	.....
Tyrone.....	.0144	.....	.....
Totals.....	.....	.....	.....

I, Osborn Smith, Clerk of the Board of Supervisors of the county of Schuyler, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

OSBORN SMITH, Clerk.  
P. O. address, Reynoldsville, N. Y.

## SENECA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Seneca, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Covert.....	19,200	\$1,231,615	\$1,220,967	\$75,050
Fayette.....	34,010	1,977,445	2,086,453	28,155
Junius.....	16,500	655,086	757,308	17,200
Lodi.....	21,600	1,089,232	1,143,690	62,720
Ovid.....	18,700	1,202,390	1,220,967	88,600
Romulus.....	23,500	1,258,506	1,205,511	33,875
Seneca Falls.....	14,500	3,833,636	3,879,274	103,500
Tyre.....	18,600	688,840	587,300	26,250
Varick.....	19,500	961,535	1,004,593	24,650
Waterloo.....	13,000	2,656,980	2,349,202	217,020
Totals.....	199,110	\$15,455,265	\$15,455,265	\$677,020

# SENECA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Seneca, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Covert.....	.....	\$75,050	\$1,306,665	\$7,302 84
Fayette.....	.....	28,155	2,005,600	10,640 86
Junius.....	.....	17,200	672,286	4,143 91
Lodi.....	.....	62,720	1,151,952	4,319 26
Ovid.....	.....	88,600	1,290,990	6,845 11
Romulus.....	.....	33,875	1,292,381	6,922 88
Seneca Falls.....	.....	103,500	3,937,136	26,827 00
Tyre.....	.....	26,250	615,090	2,707 94
Varick.....	.....	24,650	986,185	4,311 48
Waterloo.....	.....	217,020	2,874,000	5,339 52
Totals.....	.....	\$677,020	\$16,132,285	\$79,360 80

## SENECA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Seneca, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Covert.....	.....	\$3,540 28	\$77 26	\$10,920 38
Fayette.....	.....	5,776 43	126 07	16,543 36
Junius.....	.....	2,115 69	46 17	6,305 77
Lodi.....	.....	3,295 50	71 92	7,686 68
Ovid.....	.....	3,577 29	78 07	10,500 47
Romulus.....	.....	3,385 59	73 89	10,382 36
Seneca Falls.....	.....	10,879 59	237 44	37,944 03
Tyre.....	.....	1,676 02	36 58	4,420 54
Varick.....	.....	2,811 54	61 36	7,184 38
Waterloo.....	.....	7,010 05	152 98	12,502 55
Totals.....	.....	\$44,067 98	\$961 74	\$124,390 52

## SENECA — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Seneca, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Covert.....	.0068	.....	.....
Fayette.....	.0063	.....	.....
Janius.....	.0064	.....	.....
Lodi.....	.0052	.....	.....
Ovid.....	.0067	\$33,000 00	\$330 00
Romulus.....	.0060	.....	.....
Seneca Falls.....	.0092	280,877 63	2,808 77
Tyre.....	.0052	.....	.....
Variok.....	.0058	.....	.....
Waterloo.....	.0036	64,465 99	644 66
Totals.....	.....	\$378,343 62	\$3,783 43

I, C. H. Swarthout, Clerk of the Board of Supervisors of the county of Seneca, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

C. H. SWARTHOUT, Clerk,  
P. O. address, Ovid, N. Y.



## STEUBEN.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Steuben, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Addison.....	16,500	\$1,023,294	\$975,607	\$46,750
Avoca.....	21,300	1,274,320	1,154,188	84,230
Bath.....	57,100	3,328,665	3,423,930	337,200
Bradford.....	14,500	284,790	318,447	4,655
Cameron.....	27,700	538,430	609,588	2,300
Campbell.....	24,999	735,767	802,897	17,600
Canisteo.....	32,200	1,285,973	1,294,157	27,450
Caton.....	22,700	542,870	546,324	500
Cohocton.....	34,600	1,561,760	1,521,003	78,500
Corning.....	22,000	948,756	999,205	17,450
Corning, city.....	.....	8,458,288	7,660,915	211,554
Dansville.....	32,000	873,245	976,450	54,500
Erwin.....	23,300	1,314,435	1,400,615	800
Fremont.....	19,600	454,655	496,136	11,990
Greenwood.....	24,700	533,675	519,747	3,950
Hartsville.....	23,200	248,670	250,252	1,950
Hornby.....	25,200	372,935	433,047	600
Hornellsville.....	26,200	1,206,672	1,092,011	14,000

## STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Hornell city.....	.....	\$5,219,800	\$5,195,300	\$187,200
Howard.....	34,900	619,472	630,417	16,800
Jasper.....	31,300	623,842	649,460	11,050
Lindley.....	23,000	462,710	498,915	4,900
Prattsburg.....	30,600	885,493	943,548	43,450
Pulteney.....	19,600	648,695	734,425	42,925
Rathbone.....	20,600	581,038	626,503	6,800
Thurston.....	22,000	378,972	361,311	3,875
Troupsburg.....	35,700	518,247	558,798	3,100
Tuscarora.....	22,400	441,780	482,086	13,200
Urbana.....	25,200	1,518,235	1,545,066	392,200
Wayland.....	23,400	1,436,750	1,478,755	55,550
Wayne.....	12,400	350,490	360,738	3,450
West Union.....	23,900	383,080	428,352	2,350
Wheeler.....	27,900	554,000	619,472	7,550
Woodhull.....	33,600	654,674	673,813	5,300
Totals.....	834,299	\$40,261,478	\$40,261,478	\$1,715,589

# STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Addison.....	.....	\$46,750	\$1,022,357	\$4,199 13
Avoca.....	.....	84,230	1,238,418	3,970 72
Bath.....	.....	337,200	3,761,130	11,945 39
Bradford.....	.....	4,655	323,102	2,320 05
Cameron.....	.....	2,300	611,888	6,544 65
Campbell.....	.....	17,600	820,497	5,070 67
Canisteo.....	.....	27,450	1,321,607	6,494 99
Caton.....	.....	500	546,824	4,876 63
Cohocton.....	.....	78,500	1,599,503	4,497 14
Corning.....	.....	17,450	1,016,655	10,753 85
Corning, city.....	.....	211,554	7,872,469	.....
Dansville.....	.....	54,500	1,030,950	6,043 02
Erwin.....	.....	800	1,401,415	3,352 43
Fremont.....	.....	11,900	508,036	4,251 28
Greenwood.....	.....	3,950	523,697	5,229 00
Hartsville.....	.....	1,950	252,202	3,287 19
Hornby.....	.....	600	433,647	3,873 67
Hornellville.....	.....	14,000	1,106,011	8,851 37
Hornell city.....	.....	187,200	5,382,500	.....
Howard.....	.....	16,800	647,217	5,201 40

**STEUBEN — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.*

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Jasper.....	.....	\$11,050	\$660,510	\$5,414 89
Lindley.....	.....	4,900	503,815	6,595 41
Prattsburg.....	.....	43,450	986,998	4,534 56
Pulteney.....	.....	42,925	777,350	5,617 29
Rathbone.....	.....	6,800	633,303	7,678 78
Thurston.....	.....	3,875	365,186	2,717 25
Troupsburg.....	.....	3,100	561,898	5,081 31
Tuscarora.....	.....	13,200	495,286	3,697 69
Urbana.....	.....	392,200	1,937,266	4,162 40
Wayland.....	.....	55,550	1,534,305	1,832 55
Wayne.....	.....	3,450	364,188	4,145 84
West Union.....	.....	2,350	430,702	4,278 19
Wheeler.....	.....	7,550	627,022	4,911 16
Woodhull.....	.....	5,300	679,113	2,378 22
Totals.....	.....	\$1,715,589	\$41,977,067	\$163,808 12

# STEUBEN — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Addison.....	.....	\$3,871 92	\$59 91	\$8,130 96
Avoca.....	.....	4,690 20	72 58	8,733 50
Bath.....	.....	14,244 31	220 50	26,410 20
Bradford.....	.....	1,223 67	18 94	3,562 66
Cameron.....	.....	2,317 37	35 84	8,897 86
Campbell.....	.....	3,107 42	48 09	8,226 18
Canisteo.....	.....	5,005 24	77 47	11,577 70
Caton.....	.....	2,070 96	32 06	6,979 65
Cohocton.....	.....	6,057 71	93 80	10,648 65
Corning.....	.....	3,850 32	59 60	14,663 77
Corning, city.....	\$4,875 75	29,814 93	461 50	35,152 18
Dansville.....	.....	3,904 47	60 43	10,007 92
Erwin.....	.....	5,307 51	82 14	8,742 08
Fremont.....	.....	1,924 07	29 79	6,205 14
Greenwood.....	.....	1,983 37	30 69	7,243 06
Hartsville.....	.....	955 15	14 77	4,257 11
Hornby.....	.....	1,642 34	25 42	5,541 43
Hornellsville.....	.....	4,188 73	64 83	13,104 93
Hornell city.....	7,272 65	20,384 82	315 55	27,973 02
Howard.....	.....	2,451 18	37 93	7,690 51
Jasper.....	.....	2,501 51	38 71	7,955 11

## STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographic tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Lindley.....	.....	\$1,908 08	\$29 53	\$8,533 02
Prattsburg.....	.....	3,738 01	57 97	8,330 54
Pulteney.....	.....	2,944 03	45 56	8,606 88
Rathbone.....	.....	2,398 48	37 13	10,114 39
Thurston.....	.....	1,383 05	21 42	4,121 72
Troupsburg.....	.....	2,128 04	32 95	7,242 30
Tuscarora.....	.....	1,875 78	29 04	5,602 51
Urbana.....	.....	7,336 91	113 58	11,612 89
Wayland.....	.....	5,810 80	89 94	7,733 29
Wayne.....	.....	1,379 27	21 36	5,546 47
West Union.....	.....	1,631 19	25 25	5,934 63
Wheeler.....	.....	2,374 69	36 76	7,322 61
Woodhull.....	.....	2,571 98	39 80	4,990 00
Totals.....	\$12,148 40	\$158,977 51	\$2,460 84	\$337,394 87

# STEUBEN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Addison.....	.0072865	\$89,938	\$899 38
Avoca.....	.0062682	43,600	436 00
Bath.....	.00718214		
Bradford.....	.0122508		
Cameron.....	.0164143		
Campbell.....	.0108904		
Canisteo.....	.0085896	34,792	347 92
Caton.....	.012819		
Cohocton.....	.0064528		
Corning.....	.0141875		
Corning, city.....	.00395578	267,413	2,674 13
Dansville.....	.010735		
Erwin.....	.0065896		
Fremont.....	.0132712		
Greenwood.....	.0130752	32,578	325 78
Hartsville.....	.0169004		
Hornby.....	.01480707		
Hornellsville.....	.0106937		
Hornell city.....	.00473386	606,300	6,063 00
Howard.....	.012011		
Jasper.....	.0124988		

## STEUBEN — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Steuben, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Lindley.....	.018201	.....	.....
Prattsburg.....	.0087394	\$41,070	\$410 70
Pultney.....	.012403	.....	.....
Rathbone.....	.0170912	.....	.....
Thurston.....	.010735	.....	.....
Troupsburg.....	.0137847	.....	.....
Tuscarora.....	.012264	.....	.....
Urbana.....	.0059388	66,485	664 85
Wayland.....	.0050729	63,500	635 00
Wayne.....	.0156004	.....	.....
West Union.....	.0153219	.....	.....
Wheeler.....	.013001	.....	.....
Woodhull.....	.007533	.....	.....
Totals.....	.....	\$1,245,676	\$12,456 76

I, Frank Havens, Clerk of the Board of Supervisors of the county of Steuben, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

FRANK HAVENS, Clerk,  
P. O. address, Bath, N. Y.



## SUFFOLK.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Suffolk, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Babylon.....	23, 193	\$4, 920, 914	\$5, 109, 910	\$180, 300
Brookhaven.....	137, 859	15, 066, 300	14, 895, 963	404, 500
East Hampton.....	55, 212	3, 810, 225	3, 786, 593	119, 350
Huntington.....	53, 042	7, 941, 130	8, 099, 953	282, 600
Islip.....	57, 132	12, 307, 400	12, 272, 137	443, 650
Riverhead.....	39, 982	3, 684, 120	3, 640, 380	112, 800
Shelter Island.....	12, 898	1, 833, 525	1, 817, 521	113, 350
Southold.....	51, 426	6, 599, 544	6, 562, 269	400, 850
Southampton.....	73, 631	9, 970, 278	9, 921, 060	648, 350
Smithtown.....	32, 161	2, 747, 800	2, 775, 450	241, 400
Totals.....	536, 536	\$68, 881, 236	\$68, 881, 236	\$2, 947, 150

## SUFFOLK — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Babylon.....	.....	\$180,300	\$5,290,210	\$37,501 57
Brookhaven.....	.....	404,500	15,300,463	76,703 28
East Hampton.....	.....	119,350	3,905,943	30,327 73
Huntington.....	.....	282,600	8,382,553	50,390 25
Islip.....	.....	443,650	12,715,787	83,318 98
Riverhead.....	.....	112,800	3,753,180	22,691 56
Shelter Island.....	.....	113,350	1,930,871	8,469 72
Southold.....	.....	400,850	6,963,119	43,918 05
Southampton.....	.....	648,350	10,569,410	71,088 70
Smithtown.....	.....	241,400	3,016,850	16,501 23
Totals.....	.....	\$2,947,150	\$71,828,386	\$440,911 07

## SUFFOLK — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of count and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Babylon.....	.....	\$13,225 53	\$816 00	\$51,543 10
Brookhaven.....	.....	38,210 16	2,357 04	117,270 48
East Hampton.....	.....	9,764 85	602 53	40,695 11
Huntington.....	.....	20,956 38	1,292 82	72,639 45
Islip.....	.....	31,911 97	1,968 57	117,199 52
Riverhead.....	.....	9,382 95	578 98	32,653 49
Shelter Island.....	.....	4,827 18	297 98	13,594 88
Southold.....	.....	17,407 80	1,073 95	62,399 80
Southampton.....	.....	26,391 27	1,628 05	99,108 02
Smithtown.....	.....	7,542 12	468 09	24,511 44
Totals.....	.....	\$179,620 21	\$11,084 01	\$631,615 29

## SUFFOLK — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Suffolk, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Babylon.....	.014123	\$193,116 35	\$1,931 16
Brookhaven.....	.0082	453,100 00	4,531 00
East Hampton.....	.0108	33,000 00	330 00
Huntington.....	.0094	361,500 00	3,615 00
Islip.....	.0092	178,126 90	1,781 25
Riverhead.....	.0086	168,679 84	1,686 80
Shelter Island.....	.0070	.....	.....
Southold.....	.0096	230,537 13	2,305 36
Southampton.....	.0113	153,000 00	1,530 00
Smithtown.....	.0082	.....	.....
Totals.....	.....	\$1,771,060 22	\$17,710 57

I, J. Fred. Fluegrath, Clerk of the Board of Supervisors of the county of Suffolk, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

J. FRED. FLUEGRATH, Clerk,  
P. O. address, Patchogue, N. Y.

## SULLIVAN.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Sullivan, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchisees.	Equalized value of real estate, including village property, real estate of corporations and special franchisees.	Total assessed value of personal property, exclusive of bank stock.
Bethel.....	59,528	\$493,360 00	\$600,437 79	\$6,050
Callicoon.....	35,015	325,000 00	319,770 00	9,175
Cochecton.....	22,985	416,410 25	401,123 25	3,875
Delaware.....	20,293	429,775 00	349,957 00	2,350
Fallsburg.....	48,324	576,370 00	584,282 00	9,700
Forestburg.....	36,435	193,700 00	90,118 00	.....
Fremont.....	31,173	424,450 00	385,722 00	2,050
Highland.....	33,050	163,647 00	168,224 00	.....
Liberty.....	48,951	1,069,219 00	1,080,270 04	37,250
Lumberland.....	32,325	182,005 00	192,104 00	9,600
Mamakating.....	61,501	751,450 00	744,400 00	1,050
Neversink.....	45,480	176,246 90	195,535 00	3,800
Rockland.....	53,864	465,356 00	486,616 07	6,825
Thompson.....	48,715	730,235 00	879,707 00	4,600
Tusten.....	26,259	303,665 00	222,623 00	2,850
Totals.....	603,898	\$6,700,889 15	\$6,700,889 15	\$99,175

## SULLIVAN — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bethel.....	.....	\$6,050	\$606,487 79	\$3,588 52
Callicoon.....	.....	9,175	328,945 00	2,291 98
Cochecton.....	.....	3,875	404,998 25	2,276 23
Delaware.....	.....	2,350	352,307 00	2,946 69
Fallsburg.....	.....	9,700	593,982 00	11,487 85
Forestburg.....	.....	.....	90,118 00	4,127 19
Fremont.....	.....	2,050	387,772 00	3,906 62
Highland.....	.....	.....	168,224 00	2,339 99
Liberty.....	.....	37,250	1,117,520 04	21,049 64
Lumberland.....	.....	9,600	201,704 00	5,524 20
Mamakating.....	.....	1,050	745,450 00	14,597 95
Neversink.....	.....	3,800	199,335 00	3,185 33
Rockland.....	.....	6,825	493,441 07	10,600 65
Thompson.....	.....	4,600	884,307 00	13,912 28
Tusten.....	.....	2,850	225,473 00	1,018 24
Totals.....	.....	\$99,175	\$6,800,064 15	\$102,853 36

**COMPARISON OF COURT AND STENOGRAPHERS'  
TAXES IN SULLIVAN COUNTY AND  
GREATER NEW YORK FOR  
YEAR 1909**



**Sullivan County  
\$398.77**



**Greater New York  
\$104,666.89**







## SULLIVAN — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.

TOWNS.	Amount of city & yes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bethel.....	.....	\$7,142 85	\$34 33	\$10,765 70
Callicoon.....	.....	3,873 66	18 63	6,184 27
Cochecton.....	.....	4,769 82	22 94	7,068 99
Delaware.....	.....	4,149 27	19 94	7,115 90
Fallsburg.....	.....	6,995 57	33 62	18,517 04
Forestburg.....	.....	1,061 37	5 10	5,193 66
Fremont.....	.....	4,566 96	21 95	8,495 53
Highland.....	.....	1,981 26	9 52	4,330 77
Liberty.....	.....	14,356 33	69 01	35,474 98
Lumberland.....	.....	2,444 73	11 75	7,980 68
Mamakating.....	.....	8,779 48	42 20	23,419 63
Neversink.....	.....	2,347 67	11 28	5,544 28
Rockland.....	.....	6,307 14	30 31	16,938 10
Thompson.....	.....	11,532 95	55 43	25,500 66
Tusten.....	.....	2,655 50	12 76	3,686 50
Totals.....	.....	\$82,964 56	\$398 77	\$186,216 69

## SULLIVAN — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Sullivan, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bethel.....	.021556837	.....	.....
Callicoon.....	.018506008	.....	.....
Cochecton.....	.0168194	.....	.....
Delaware.....	.0164672	.....	.....
Fallsburg.....	.03159527	.....	.....
Forestburg.....	.0268129	.....	.....
Fremont.....	.01991918	.....	.....
Highland.....	.0264639	.....	.....
Liberty.....	.03206143	\$101,450 00	\$1,014 50
Lumberland.....	.0416506	.....	.....
Mamakating.....	.03112243	.....	.....
Neversink.....	.0307935	.....	.....
Rockland.....	.035879	42,098 87	420 94
Thompson.....	.034608372	94,983 51	949 34
Tusten.....	.01205861	.....	.....
Totals.....	.....	\$238,477 38	\$2,384 78

I, John T. Curtis, Clerk of the Board of Supervisors of the county of Sullivan, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

JOHN T. CURTIS, Clerk,  
P. O. address, Hurleyville, N. Y.

## TIOGA.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Tioga, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Barton.....	35,463	\$2,912,969	\$2,975,118	. \$62,380
Berkshire.....	18,992	388,315	391,953	9,950
Candor.....	57,513	1,256,384	1,208,779	49,080
Newark Valley.....	30,928	811,592	807,354	42,300
Nichols.....	20,919	957,401	958,575	33,312
Owego.....	61,774	4,515,473	4,460,548	2,105,610
Richford.....	22,921	397,865	381,594	1,190
Spencer.....	30,420	666,570	680,841	6,900
Tioga.....	35,738	1,187,000	1,228,907	14,205
<b>Totals.....</b>	<b>314,668</b>	<b>\$13,093,669</b>	<b>\$13,093,669</b>	<b>\$2,324,927</b>

## TIOGA — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Barton.....	.....	\$62,380	\$3,037,498	\$10,665 96
Berkshire.....	.....	9,950	401,903	2,038 45
Candor.....	.....	49,080	1,257,859	9,462 72
Newark Valley.....	.....	42,300	849,654	2,910 57
Nichols.....	.....	33,312	991,887	5,093 32
Owego.....	.....	2,105,610	6,566,158	40,839 56
Richford.....	.....	1,190	382,784	2,378 91
Spencer.....	.....	6,900	687,741	4,098 24
Tioga.....	.....	14,205	1,243,112	7,261 03
Totals.....	.....	\$2,324,927	\$15,418,596	\$84,748 76

## TIOGA — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Barton.....	.....	\$8,471 13	\$202 68	\$19,339 77
Berkshire.....	.....	1,120 85	26 82	3,186 12
Candor.....	.....	3,507 99	83 93	13,054 64
Newark Valley.....	.....	2,369 57	56 69	5,336 83
Nichols.....	.....	2,766 20	66 18	7,925 70
Owego.....	.....	18,312 06	438 13	59,589 75
Richford.....	.....	1,067 33	25 54	3,471 78
Spencer.....	.....	1,918 00	45 89	6,062 13
Tioga.....	.....	3,466 87	82 95	10,810 85
Totals.....	.....	\$43,000 00	\$1,028 81	\$128,777 57

## TIOGA — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Tioga, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Barton.....	.0065	\$268,547	\$2,635 47
Berkshire.....	.008	.....	.....
Candor.....	.01	60,444	604 44
Newark Valley.....	.006	.....	.....
Nichols.....	.008	27,531	275 81
Owego.....	.009	319,670	3,196 70
Richford.....	.0087	.....	.....
Spencer.....	.009	30,347	303 47
Tioga.....	.009	.....	.....
Totals.....	.....	\$706,589	\$7,065 89

I, F. G. Horton, Clerk of the Board of Supervisors of the county of Tioga, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns in said county, as extracted by said Board of Supervisors, at their annual meeting in the month of December, 1909.

F. G. HORTON, Clerk.  
P. O. address, Owego, N. Y.

## TOMPKINS.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Tompkins, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Caroline.....	34,747	\$805,360	\$738,433	\$27,000
Danby.....	33,286	699,965	724,226	12,700
Dryden.....	58,192	2,181,946	2,082,107	44,250
Enfield.....	22,007	536,390	598,201	11,575
Groton.....	30,725	1,424,294	1,528,298	75,830
Ithaca, city.....	12,940	8,041,250	7,801,951	514,200
Ithaca.....	16,293	1,210,639	862,677	22,200
Lansing.....	37,789	1,214,480	1,533,627	35,825
Newfield.....	36,997	738,405	738,433	27,250
Ulysses.....	19,818	1,128,760	1,308,536	65,130
Totals.....	292,794	\$17,976,489	\$17,976,489	\$835,960

## TOMPKINS — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Caroline.....	.....	\$27,000	\$765,433	\$3,079 33
Danby.....	.....	12,700	736,926	3,891 33
Dryden.....	.....	44,250	2,126,357	6,179 40
Enfield.....	.....	11,575	609,776	3,040 98
Groton.....	.....	75,830	1,604,128	5,713 73
Ithaca, city.....	.....	514,200	8,316,151	.....
Ithaca.....	.....	22,200	884,877	5,850 49
Lansing.....	.....	35,825	1,569,452	5,168 19
Newfield.....	.....	27,250	765,683	6,185 66
Ulysses.....	.....	65,130	1,433,666	10,215 27
Totals.....	.....	\$835,960	\$18,812,449	\$49,324 38



## TOMPKINS — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Caroline.....	.....	\$1,888 52	\$55 00	\$5,022 85
Danby.....	.....	1,818 58	52 97	5,762 88
Dryden.....	.....	5,287 86	154 01	11,621 27
Enfield.....	.....	1,510 81	44 00	4,595 79
Groton.....	.....	3,977 54	115 85	9,807 12
Ithaca, city.....	\$2,029-44	20,615 16	600 43	23,245 03
Ithaca.....	.....	2,196 28	63 97	8,110 74
Lansing.....	.....	3,888 95	113 27	9,170 41
Newfield.....	.....	1,893 18	55 14	8,133 98
Ulysses.....	.....	3,553 21	103 49	13,871 97
Totals.....	\$2,029 44	\$46,630 09	\$1,358 13	\$99,342 04

## TOMPKINS — Concluded

Statement of the aggregate valuations of real and personal estate in the county of Tompkins, etc.

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Caroline.....	.0072	.....	.....
Danby.....	.0082	.....	.....
Dryden.....	.00518	\$35,274 43	\$352 74
Enfield.....	.0085	.....	.....
Groton.....	.000	223,022 00	2,230 32
Ithaca, city.....	.0026	613,081 04	6,130 82
Ithaca.....	.0067	.....	.....
Landing.....	.0074	.....	.....
Newfield.....	.0108	.....	.....
Ulysses.....	.0116	55,204 82	552 05
Totals.....	.....	\$926,583 28	\$9,265 83

J. B. T. Baker, Clerk of the Board of Supervisors of the county of Tompkins, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1902.

B. T. BAKER, Clerk,  
P. O. address, Ithaca, N. Y.

## ULSTER.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Ulster, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

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TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Denning.....	63,668	\$125,729	\$78,807	\$100
Esopus.....	22,247	1,294,580	1,792,290	102,050
Gardiner.....	26,588	530,259	681,900	1,600
Hardenburg.....	53,646	142,558	104,300	10,000
Hurley.....	20,721	580,778	528,133	
Kingston.....	4,504	25,828	31,910	
Kingston, city.....		11,417,095	9,715,425	393,000
Lloyd.....	19,352	1,501,137	1,564,330	14,300
Marbletown.....	31,696	1,130,487	1,368,629	23,800
Marlboro.....	14,300	886,735	1,027,235	9,600
New Paltz.....	19,979	641,487	923,795	4,500
Olive.....	37,168	785,740	638,730	9,450
Plattekill.....	20,890	370,398	743,680	2,275
Rochester.....	51,575	403,340	831,640	1,770
Rosendale.....	10,912	892,580	1,006,400	4,600
Saugerties.....	37,603	3,251,750	2,904,750	43,600
Shandaken.....	67,811	1,041,772	683,100	4,600

## ULSTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.

TOWNS AND CITY.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Shawangunk.....	35,039	\$534,335	\$875,400	\$33,250
Ulster.....	15,077	1,099,171	940,171	400
Wawarsing.....	73,470	1,207,830	1,557,530	23,900
Woodstock.....	37,085	470,204	365,588	4,500
Totals.....	663,331	\$28,333,793	\$28,333,793	\$687,295

**ULSTER — Continued.**

*Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Denning.....	.....	\$100	\$78,907	\$5,521 72
Esopus.....	.....	102,050	1,894,340	7,809 04
Gardiner.....	.....	.....	681,900	5,757 36
Hardenburg.....	.....	1,600	105,900	5,491 63
Hurley.....	.....	10,000	538,133	3,321 72
Kingston.....	.....	.....	31,910	1,372 47
Kingston, city.....	.....	393,000	10,108,425	.....
Lloyd.....	.....	14,300	1,578,630	6,910 55
Marbletown.....	.....	23,800	1,392,429	8,240 17
Marlboro.....	.....	9,600	1,036,835	8,367 26
New Paltz.....	.....	4,500	928,295	4,625 49
Olive.....	.....	9,450	648,180	10,475 16
Plattekill.....	.....	2,275	745,955	8,520 67
Rochester.....	.....	1,770	803,460	11,346 85
Rosendale.....	.....	4,600	1,011,000	7,697 77
Saugerties.....	.....	43,600	2,948,350	18,366 51
Shandaken.....	.....	4,600	687,700	20,683 31
Shawangunk.....	.....	33,250	908,650	9,110 38

## ULSTER — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Ulster.....	.....	\$400	\$940,571	\$14,408 57
Wawarsing.....	.....	23,900	1,581,430	31,083 61
Woodstock.....	.....	4,500	370,088	6,164 94
Totals.....	.....	\$687,295	\$29,021,088	\$195,275 18

**ULSTER — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Denning.....	.....	\$649 37	\$4 56	\$6,175 65
Esopus.....	.....	15,589 74	109 65	23,508 43
Gardiner.....	.....	5,611 79	39 47	11,408 62
Hardenburg.....	.....	871 51	6 12	6,369 26
Hurley.....	.....	4,428 64	31 15	7,781 51
Kingston.....	.....	262 60	1 84	1,636 91
Kingston, city.....	\$276,753 54	74,838 33	585 17	352,177 04
Lloyd.....	.....	12,831 57	91 38	19,993 50
Marbletown.....	.....	11,459 20	80 60	19,779 97
Marlboro.....	.....	8,532 79	60 02	16,960 07
New Paltz.....	.....	7,639 54	53 73	12,318 76
Olive.....	.....	5,334 30	37 52	15,846 98
Plattekill.....	.....	6,138 94	43 18	14,702 79
Rochester.....	.....	6,612 19	46 51	18,005 55
Rosendale.....	.....	8,320 16	58 52	16,076 45
Saugerties.....	.....	24,263 88	170 67	42,801 06
Shandaken.....	.....	5,659 52	39 81	26,382 64
Shawangunk.....	.....	7,477 86	52 60	16,640 84

## ULSTER — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Ulster.....	.....	\$7,740 56	\$54 44	\$22,203 57
Wawarsing.....	.....	13,014 61	91 54	44,189 76
Woodstock.....	.....	3,045 70	21 42	9,232 06
Totals.....	\$276,753 54	\$230,482 80	\$1,679 90	\$704,191 42



## ULSTER — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Denning.....	.03438747	.....	.....
Esopus.....	.01391906	.....	.....
Gardiner.....	.01528626	.....	.....
Hardenburg.....	.02685006	.....	.....
Hurley.....	.01033859	.....	.....
Kingston.....	.05210354	.....	.....
Kingston, city.....	.02982	\$1,203,069 56	\$12,030 67
Lloyd.....	.01087163	48,592 87	485 92
Marbletown.....	.01446785	.....	.....
Marlboro.....	.01504698	28,233 00	282 33
New Paltz.....	.01530742	147,112 00	1,471 12
Olive.....	.01612532	.....	.....
Plattekill.....	.03352191	.....	.....
Rochester.....	.03704691	.....	.....
Rosendale.....	.01589747	.....	.....
Saugerties.....	.01024253	.....	.....
Shandaken.....	.02077917	412,865 47	4,125 65
Shawangunk.....	.01873891	.....	.....

## ULSTER — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Ulster, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Ulster.....	.01712359	.....	.....
Wawarsing.....	.02822073	\$183,711 14	\$1,837 11
Woodstock.....	.01366249	.....	.....
Totals.....	.....	\$2,023,584 04	\$20,235 80

I, C. K. Loughran, Clerk of the Board of Supervisors of the county of Ulster, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

C. K. LOUGHRAN, Clerk,  
P. O. address, Kingston, N. Y.

## WARREN.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and city in the county of Warren, as corrected by the Board of Supervisors at their annual meeting the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property exclusive of bank stock.
Bolton.....	35,217	\$622,087	\$622,087	\$70,250
Caldwell.....	18,960	684,960	684,960	113,800
Chester.....	47,507	287,340	287,340	2,810
Glens Falls, city.....	2,725	5,783,325	5,783,325	229,100
Hague.....	38,688	247,944	247,944	27,050
Horicon.....	37,760	126,528	126,528	5,000
Johnsburg.....	111,182	453,939	453,939	7,950
Luzerne.....	32,965	190,159	190,159	11,550
Queensbury.....	35,964	1,055,985	1,055,985	9,165
Stony Creek.....	52,519	102,974	102,974	1,450
Thurman.....	49,392	133,463	133,463	.....
Warrensburg.....	34,792	484,870	484,870	49,675
Totals.....	498,671	\$10,173,574	\$10,173,574	\$527,800

**WARREN — Continued.**  
*Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.*

TOWNS AND CITY.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bolton.....	.....	\$70,250	\$692,337	\$11,023 92
Caldwell.....	.....	113,800	798,760	8,975 42
Chester.....	.....	2,810	290,150	8,690 20
Glens Falls, city.....	.....	229,100	6,012,425	.....
Hague.....	.....	27,650	274,994	.....
Horicon.....	.....	5,000	131,528	5,274 40
Johnsburg.....	.....	7,350	461,889	2,807 54
Luzerne.....	.....	11,550	201,709	10,227 83
Queensbury.....	.....	9,165	1,065,150	3,982 34
Stony Creek.....	.....	1,450	104,424	23,557 54
Thurman.....	.....	.....	133,463	4,506 59
Warrensburg.....	.....	49,675	534,545	2,947 47
Totals.....	.....	\$527,800	\$10,701,374	5,712 19
				\$87,707 44

## WARREN — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.*

TOWNS AND CITY.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, ex- clusive of taxes on bank stock.
Bolton.....	.....	\$7,961 87	\$35 72	\$19,021 51
Caldwell.....	.....	9,616 99	43 26	18,635 67
Chester.....	.....	3,336 72	15 01	12,041 93
Glens Falls, city.....	.....	81,575 06	366 79	81,941 85
Hague.....	.....	3,162 43	14 23	8,451 06
Horicon.....	.....	1,512 57	6 82	4,326 93
Johnsburg.....	.....	5,311 72	23 89	15,565 44
Luzerne.....	.....	2,319 65	10 44	6,312 43
Queensburg.....	.....	12,249 22	55 09	35,861 85
Stony Creek.....	.....	1,200 87	5 41	5,712 87
Thurman.....	.....	1,534 82	6 91	4,489 20
Warrensburg.....	.....	6,808 67	30 63	12,551 49
Totals.....	.....	\$136,590 59	\$614 20	\$224,912 23

## WARREN — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Warren, etc.*

TOWNS AND CITY.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bolton.....	.027	.....	.....
Caldwell.....	.024	\$37,500 00	\$375 00
Chester.....	.040	1,081,059 24	10,810 59
Glens Falls, city.....	.....	.....	.....
Hague.....	.028	.....	.....
Horicon.....	.030	.....	.....
Johnsburg.....	.030	.....	.....
Luzerne.....	.029	.....	.....
Queensburg.....	.033	.....	.....
Stony Creek.....	.050	.....	.....
Thurman.....	.028	.....	.....
Warrensburg.....	.019	57,514 00	575 14
Totals.....	.....	\$1,176,073 24	\$11,760 73

I, Lolan R. Dunlop, Clerk of the Board of Supervisors of the county of Warren, do hereby certify that the preceding is a true statement of the aggregate valuations of the real and personal estate in the several towns and city in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

LOLAN R. DUNLOP, *Clerk*  
P. O. address, Stony Creek, N. Y.

## WASHINGTON.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Washington, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Argyle.....	34,581	\$868,515	\$868,515	\$50,675
Cambridge.....	22,759	961,011	936,011	104,560
Dresden.....	30,876	194,567	194,567	2,545
Easton.....	39,096	1,328,200	1,278,200	85,650
Fort Ann.....	63,581	778,341	768,341	44,410
Fort Edward.....	14,972	2,139,125	2,129,125	30,350
Granville.....	32,641	2,289,270	2,314,270	94,050
Greenwich.....	25,872	2,006,343	2,006,343	213,700
Hampton.....	13,628	291,150	291,150	14,200
Hartford.....	27,098	537,520	557,520	54,940
Habron.....	34,738	822,400	822,400	37,850
Jackson.....	23,067	654,225	634,225	53,600
Kingsbury.....	22,823	2,550,310	2,650,310	18,450
Putnam.....	19,851	274,041	274,041	15,010

## WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Salem.....	30,435	\$1,083,760	\$1,078,760	\$96,600
White Creek.....	26,698	1,072,355	1,047,355	170,600
Whitehall.....	29,192	1,737,192	1,737,192	127,850
Totals.....	491,908	\$19,588,325	\$19,588,325	\$1,215,040



# WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Argyle.....	.....	\$50,675	\$919,190	\$5,559 62
Cambridge.....	.....	104,560	1,040,571	2,096 17
Dresden.....	.....	545	197,112	1,302 69
Easton.....	.....	85,650	1,363,850	5,943 04
Fort Ann.....	.....	44,410	812,751	4,286 72
Fort Edward.....	.....	50,350	2,159,475	6,548 98
Granville.....	.....	94,050	2,408,320	6,785 54
Greenwich.....	.....	213,700	2,220,043	8,476 75
Hampton.....	.....	14,200	305,350	600 00
Hartford.....	.....	54,940	612,460	3,017 07
Hebron.....	.....	37,850	860,250	1,693 52
Jackson.....	.....	53,600	687,825	1,635 20
Kingsbury.....	.....	18,450	2,668,760	9,603 05
Putnam.....	.....	15,010	289,051	1,348 45
Salem.....	.....	96,600	1,175,360	4,761 19
White Creek.....	.....	170,600	1,217,955	4,416 40
Whitehall.....	.....	127,850	1,865,042	10,229 69
Totals.....	.....	\$1,215,040	\$20,803,365	\$78,304 08

TOWNS.

Totals

Amount of town taxes.

Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.

Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.

Assessed value of personal property not taxable locally for State purposes.

TOWNS.

Totals

Amount of town taxes.

Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.

Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.

Assessed value of personal property not taxable locally for State purposes.

## WASHINGTON — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Argyle.....	.....	\$4,364 05	\$54 18	\$9,977 85
Cambridge.....	.....	4,848 20	61 40	7,005 77
Dresden.....	.....	896 85	11 10	2,210 64
Easton.....	.....	6,432 01	80 60	12,455 65
Fort Ann.....	.....	3,743 70	48 20	8,078 42
Fort Edward.....	.....	10,433 98	130 97	17,113 93
Granville.....	.....	11,820 73	141 53	18,747 80
Greenwich.....	.....	10,536 13	131 60	19,144 48
Hampton.....	.....	1,389 23	18 30	2,007 53
Hartford.....	.....	2,695 69	35 94	5,748 70
Hebron.....	.....	3,914 53	50 50	5,658 55
Jackson.....	.....	3,230 60	38 30	4,904 10
Kingsbury.....	.....	13,129 66	156 60	22,889 31
Putnam.....	.....	1,315 17	17 11	2,680 73
Salem.....	.....	5,873 45	70 18	10,704 82
White Creek.....	.....	6,036 56	69 40	10,522 36
Whitehall.....	.....	9,339 66	110,51	19,679 86
Totals.....	.....	\$100,000 00	\$1,226 42	\$179,530 50

## WASHINGTON — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Argyle.....	.010855	\$40,323 57	\$403 24
Cambridge.....	.006574	.....	.....
Dresden.....	.011215	.....	.....
Easton.....	.0088097	.....	.....
Fort Ann.....	.009819	.....	.....
Fort Edward.....	.007888	123,712 99	1,237 13
Granville.....	.007866	212,252 95	2,122 53
Greenwich.....	.008623	95,592 43	955 92
Hampton.....	.006574	.....	.....
Hartford.....	.009703	.....	.....
Hebron.....	.006578	.....	.....
Jackson.....	.00693	.....	.....
Kingsbury.....	.00891	312,486 65	3,124 87
Putnam.....	.009274	.....	.....

## WASHINGTON — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Washington, etc.*

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Salem.....	.00907	\$120,510 05	\$1,205 10
White Creek.....	.008465	82,380 00	823 80
Whitehall.....	.010552	187,632 90	1,876 33
Totals.....	.....	\$1,174,891 54	\$11,748 92

I, Robert R. Law, Clerk of the Board of Supervisors of the county of Washington, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1909.

ROBERT R. LAW, Clerk,  
P. O. address, Cambridge, N. Y.

# WAYNE.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Wayne, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Arcadia.....	29,213	\$3,648,199	\$3,537,770	\$118,000
Butler.....	21,629	753,961	752,676	4,800
Galen.....	34,158	3,025,497	3,065,031	82,300
Huron.....	21,492	832,518	788,612	2,600
Lyons.....	21,695	2,818,480	3,024,216	109,300
Macedon.....	22,994	1,871,838	1,904,277	20,250
Marion.....	17,703	1,006,734	995,622	42,250
Ontario.....	19,507	1,044,646	988,876	43,800
Palmyra.....	19,756	2,625,279	2,770,614	156,300
Rose.....	20,012	936,981	928,484	26,350
Savannah.....	21,759	1,173,950	1,129,063	21,800
Sodus.....	39,899	2,093,650	2,138,092	155,720
Walworth.....	20,292	1,000,336	952,729	35,400
Williamson.....	20,879	1,343,195	1,237,976	69,850
Wolcott.....	20,335	1,018,855	980,081	29,800
Totals.....	351,323	\$25,194,119	\$25,194,119	\$918,520

## WAYNE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Wayne, etc.*

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arcadia.....	.....	\$118,000	\$3,655,770	\$10,492 09
Butler.....	.....	4,800	757,476	2,556 20
Galen.....	.....	82,300	3,147,331	7,438 13
Huron.....	.....	2,600	791,212	1,932 98
Lyons.....	.....	109,300	3,133,516	11,103 37
Macedon.....	.....	20,250	1,924,527	3,423 73
Marion.....	.....	42,250	1,037,872	3,310 79
Ontario.....	.....	43,800	1,032,676	6,778 41
Palmyra.....	.....	156,300	2,926,914	1,714 80
Rose.....	.....	26,350	954,834	3,757 47
Savannah.....	.....	21,800	1,150,863	4,224 71
Sodus.....	.....	155,720	2,293,512	15,415 19
Walworth.....	.....	35,400	988,129	2,151 46
Williamson.....	.....	69,850	1,307,826	3,545 85
Wolcott.....	.....	29,800	1,009,881	10,939 37
Totals.....	.....	\$918,520	\$26,112,639	\$88,784 55

## WAYNE — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Wayne, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Arcadia.....	.....	\$8,105 90	\$217 42	\$18,815 41
Butler.....	.....	1,679 54	45 05	4,280 79
Galen.....	.....	6,978 54	187 18	14,603 85
Huron.....	.....	1,754 35	47 06	3,734 39
Lyons.....	.....	6,947 91	186 36	18,237 64
Macedon.....	.....	4,267 23	114 46	7,805 42
Marion.....	.....	2,301 26	61 73	5,673 78
Ontario.....	.....	2,289 74	61 42	9,129 57
Palmyra.....	.....	6,489 81	174 07	8,378 68
Rose.....	.....	2,117 15	56 79	5,931 41
Savannah.....	.....	2,551 80	68 45	6,844 96
Sodus.....	.....	5,086 05	136 42	20,637 66
Walworth.....	.....	2,190 97	58 77	4,401 20
Williamson.....	.....	2,899 83	77 78	6,523 46
Wolcott.....	.....	2,239 20	60 06	13,238 63
Totals.....	.....	\$57,899 28	\$1,553 02	\$148,236 85

## WAYNE—Concluded.

## Statement of the aggregate valuations of real and personal estate in the county of Wayne, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arcadia.....	.00499586	\$475,956	\$4,759 56
Butler.....	.00564181		
Galen.....	.0046991	68,098	680 98
Huron.....	.00447169		
Lyons.....	.00622917	236,904	2,369 04
Macedon.....	.00412529		
Marion.....	.00540883		
Ontario.....	.0083877		
Palmyra.....	.0030122	122,387	1,223 87
Rose.....	.00615718		
Savannah.....	.0057244		
Sodus.....	.00917486		
Walworth.....	.00424934		
Williamson.....	.00461659	51,272	512 72
Wolcott.....	.01262438	49,346	493 46
Totals.....		\$1,003,963	\$10,039 63

I, Beal M. Smith, Clerk of the Board of Supervisors of the county of Wayne, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of December, 1906.

BEAL M. SMITH, Clerk,  
P. O. address, Macedon, N. Y.



## WESTCHESTER.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns and cities in the county of Westchester, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Bedford.....	20,195	\$6,147,083	\$5,664,752	\$409,450
Cortlandt.....	18,094	15,547,325	14,502,125	308,900
Eastchester.....	2,276	5,427,149	6,695,297	105,000
Greenburg.....	9,618	35,870,458	32,662,352	3,387,550
Harrison.....	9,646	5,416,468	5,918,450	37,450
Lewisboro.....	18,309	1,339,160	1,066,967	152,740
Mamaroneck.....	3,298	11,970,300	10,646,243	252,100
Mount Pleasant.....	14,465	10,056,221	10,682,973	94,400
Mount Vernon, city.....	865	31,118,505	31,318,067	175,145
New Castle.....	14,921	3,581,594	3,185,427	412,550
New Rochelle, city.....	3,145	28,460,550	28,643,067	349,500
North Castle.....	16,047	2,143,153	1,762,625	19,035
North Salem.....	14,058	2,122,002	1,726,665	165,546
Ossining.....	5,865	11,356,234	10,100,100	418,574
Pelham.....	596	5,351,840	5,457,977	34,975
Poundridge.....	12,993	438,299	335,244	8,473
Rye.....	7,106	18,816,256	17,990,078	360,000
Scarsdale.....	3,887	4,378,045	4,293,144	170,700

## WESTCHESTER — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.*

TOWNS AND CITIES.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Somers.....	19,286	\$1,764,475	\$1,349,601	\$75,900
White Plains.....	3,547	14,321,735	17,116,126	133,100
Yonkers, city.....	7,128	65,216,870	69,765,986	3,206,103
Yorktown.....	23,586	2,039,116	1,999,572	89,615
Totals.....	228,931	\$282,882,838	\$282,882,838	\$10,366,806

**COMPARISON OF TOWN TAXES IN YATES AND  
WESTCHESTER COUNTIES FOR YEAR 1909**



**Yates County**  
**\$35,220.93**



**Westchester County**  
**\$666,680.05**





## WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Bedford.....	.....	\$409,450	\$6,074,202	\$44,539 54
Cortlandt.....	.....	308,900	14,811,025	75,581 00
Eastchester.....	.....	105,000	6,800,297	62,953 97
Greenburg.....	.....	3,387,550	36,049,902	88,382 93
Harrison.....	.....	37,450	5,955,900	44,689 23
Lewisboro.....	.....	152,740	1,219,707	6,241 54
Mamaroneck.....	.....	252,100	10,898,343	26,366 04
Mount Pleasant.....	.....	94,400	10,777,373	44,521 05
Mount Vernon, city.....	.....	175,145	31,493,212	.....
New Castle.....	.....	412,550	3,597,977	19,861 48
New Rochelle, city.....	.....	349,500	28,992,567	.....
North Castle.....	.....	19,035	1,781,660	6,495 44
North Salem.....	.....	165,546	1,892,211	5,441 82
Ossining.....	.....	418,574	10,518,674	86,457 92
Pelham.....	.....	34,975	5,492,952	19,729 41
Poundridge.....	.....	8,473	343,717	2,892 05
Rye.....	.....	360,000	18,350,078	57,934 63
Scarsdale.....	.....	170,700	4,463,844	25,575 84

## WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITIES.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Somers.....	.....	\$75,900	\$1,425,501	\$4,868 93
White Plains.....	.....	133,100	17,249,226	34,484 69
Yonkers, city.....	.....	3,206,103	72,972,089	.....
Yorktown.....	.....	89,615	2,089,187	9,662 54
Totals.....	.....	\$10,366,806	\$293,249,644	\$666,680 05

## WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Bedford.....	..	\$19,065 77	\$1,219 26	\$64,824 57
Cortlandt.....	..	46,489 02	2,973 00	125,043 02
Eastchester.....	..	21,344 84	1,365 01	85,663 82
Greenburgh.....	..	113,153 85	7,236 26	208,773 04
Harrison.....	..	18,694 44	1,195 52	64,579 19
Lewisboro.....	..	3,828 42	244 83	10,314 79
Mamaroneck.....	..	34,207 84	2,187 61	62,761 49
Mount Pleasant.....	..	33,828 14	2,163 33	80,512 52
Mount Vernon, city.....	..	98,851 26	6,321 59	105,172 85
New Castle.....	..	11,293 36	722 21	31,877 05
New Rochelle, city.....	\$740,243 52	91,002 21	5,819 64	837,065 37
North Castle.....	..	5,592 28	357 63	12,445 35
North Salem.....	..	5,939 28	379 81	11,760 91
Ossining.....	..	33,016 13	2,111 40	121,585 45
Pelham.....	..	17,241 33	1,102 58	38,073 32
Poundridge.....	..	1,078 85	68 99	4,039 89
Rye.....	..	57,597 43	3,683 39	119,215 45
Scarsdale.....	..	14,011 15	896 02	40,483 01

## WESTCHESTER — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.*

TOWNS AND CITIES.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Somers.....	.....	\$4,474 37	\$286 13	\$9,629 43
White Plains.....	.....	54,142 07	3,462 41	92,089 17
Yonkers, city.....	.....	229,045 66	14,647 61	243,693 27
Yorktown.....	.....	6,557 55	419 34	16,639 43
Totals.....	\$740,243 52	\$920,455 25	\$58,863 57	\$2,386,242 39



## WESTCHESTER — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Bedford.....	.0061754	\$155,000 00	\$1,550 00
Cortlandt.....	.005858	515,413 02	5,154 13
Eastchester.....	.015387	36,603 48	366 00
Greenburgh.....	.004332	358,668 71	3,586 67
Harrison.....	.011	.....	.....
Lewisboro.....	.006914	.....	.....
Mamaroneck.....	.004382	208,573 27	2,085 73
Mount Pleasant.....	.0063051	30,000 00	300 00
Mount Vernon, city.....	.....	469,108 53	4,691 09
New Castle.....	.006024	.....	.....
New Rochelle, city.....	.0290546	287,102 45	2,871 02
North Castle.....	.005756	.....	.....
North Salem.....	.005142	.....	.....
Ossining.....	.00479125	295,208 20	2,952 08
Pelham.....	.00633	.....	.....
Poundridge.....	.0089687	.....	.....
Rye.....	.0054008	373,454 19	3,734 54
Scarsdale.....	.00890	.....	.....
Somers.....	.005233	.....	.....

## WESTCHESTER — Concluded.

*Statement of the aggregate valuations of real and personal estate in the county of Westchester, etc.*

TOWNS AND CITIES.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
White Plains.....	.005344	\$525,111 29	\$5,251 11
Yonkers, city.....	.....	231,028 91	2,310 29
Yorktown.....	.007817	.....	.....
Totals .....	.....	\$3,485,272 05	\$34,852 66

I, Harvey B. Green, Clerk of the Board of Supervisors of the county of Westchester, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns and cities in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1909.

HARVEY B. GREEN, *Clerk*,  
P. O. address, White Plains, N. Y.

# WYOMING.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Wyoming, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.			Equalized value of real estate, including village property, real estate of corporations and special franchises.			Total assessed value of personal property, exclusive of bank stock.
		Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.	
Arcade.....	29,440	\$1,199,069	\$887,844	\$67,850	\$887,844	\$887,844	\$67,850	
Attica.....	22,500	1,465,193	1,410,755	112,300	1,410,755	1,410,755	112,300	
Bennington.....	33,900	708,958	862,567	31,350	862,567	862,567	31,350	
Castile.....	22,800	1,533,662	1,545,038	180,750	1,545,038	1,545,038	180,750	
Covington.....	15,840	573,685	666,673	11,950	666,673	666,673	11,950	
Eagle.....	22,400	599,760	529,231	13,100	529,231	529,231	13,100	
Gainesville.....	22,500	1,199,327	1,184,845	44,440	1,184,845	1,184,845	44,440	
Genesee Falls.....	9,500	368,126	431,284	16,425	431,284	431,284	16,425	
Java.....	29,750	686,930	884,684	43,400	884,684	884,684	43,400	
Middlebury.....	22,440	886,362	1,072,679	23,400	1,072,679	1,072,679	23,400	
Orangeville.....	22,325	406,589	483,417	13,258	483,417	483,417	13,258	
Perry.....	22,300	2,472,856	1,745,671	160,950	1,745,671	1,745,671	160,950	
Pike.....	19,700	600,589	685,630	11,700	685,630	685,630	11,700	
Sheldon.....	29,820	746,798	774,099	63,575	774,099	774,099	63,575	
Warsaw.....	22,440	1,901,008	2,091,646	96,400	2,091,646	2,091,646	96,400	
Wethersfield.....	22,540	449,020	541,869	8,900	541,869	541,869	8,900	
Totals.....	370,195	\$15,797,932	\$15,797,932	\$899,748	\$15,797,932	\$15,797,932	\$899,748	

## WYOMING — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Wyoming, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Arcade.....	.....	\$67,850	\$955,694	\$3,329 96
Attica.....	.....	112,300	1,523,055	3,421 51
Bennington.....	.....	31,350	893,917	3,165 75
Castile.....	.....	180,750	1,725,788	5,113 96
Covington.....	.....	11,950	678,623	1,185 15
Eagle.....	.....	13,100	542,331	2,626 09
Gainesville.....	.....	44,440	1,229,285	4,669 16
Genesee Falls.....	.....	16,425	447,709	4,354 02
Java.....	.....	43,400	928,084	5,192 43
Middlebury.....	.....	23,400	1,096,079	3,470 41
Orangeville.....	.....	13,258	496,675	1,582 78
Perry.....	.....	160,950	1,906,621	7,211 43
Pike.....	.....	11,700	697,330	5,622 39
Sheldon.....	.....	63,575	837,674	2,767 76
Warsaw.....	.....	96,400	2,188,046	11,379 63
Wethersfield.....	.....	8,900	550,769	3,295 51
Totals.....	.....	\$899,748	\$16,697,680	\$68,387 94

Statement of the aggregate valuations of real and personal estate in the county of Wyoming, etc.

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Arcade.....	.....	\$2,065 03	\$61 17	\$5,456 16
Attica.....	.....	3,290 99	97 47	6,809 97
Bennington.....	.....	1,931 55	57 21	5,154 51
Castile.....	.....	3,729 05	110 44	8,953 45
Covington.....	.....	1,466 36	43 43	2,694 94
Eagle.....	.....	1,171 85	34 71	3,832 65
Gainesville.....	.....	2,656 22	78 67	7,404 05
Genesee Falls.....	.....	967 43	28 65	5,350 10
Java.....	.....	2,005 39	59 39	7,257 21
Middlebury.....	.....	2,368 38	70 14	5,998 93
Orangeville.....	.....	1,073 20	31 78	2,687 76
Perry.....	.....	4,119 78	122 02	11,453 23
Pike.....	.....	1,506 78	44 63	7,173 80
Sheldon.....	.....	1,810 03	53 67	4,631 46
Warsaw.....	.....	4,727 89	140 03	16,247 55
Wethersfield.....	.....	1,190 07	35 24	4,520 82
Totals.....	.....	\$36,080 00	\$1,068 65	\$105,536 59

## WYOMING—Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Wyoming, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Arcade.....	.0043	\$75,961 63	\$759 61
Attica.....	.0043	44,435 66	444 36
Bennington.....	.0069	.....	.....
Castile.....	.0052	.....	.....
Covington.....	.0046	.....	.....
Eagle.....	.0062	.....	.....
Gainesville.....	.0059	79,420 11	794 20
Genesee Falls.....	.0139	.....	.....
Java.....	.0099	.....	.....
Middlebury.....	.0065	.....	.....
Orangeville.....	.0064	.....	.....
Perry.....	.0042	134,309 05	1,343 09
Pike.....	.0117	28,616 87	286 17
Sheldon.....	.0056	.....	.....
Warsaw.....	.0081	152,897 29	1,528 97
Wethersfield.....	.0098	.....	.....
Totals.....	.....	\$515,640 61	\$5,156 40

I, E. J. Wheeler, Clerk of the Board of Supervisors of the county of Wyoming, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the month of November, 1900.

E. J. WHEELER, Clerk.  
 E. J. WHEELER, Clerk.  
 E. J. WHEELER, Clerk.

## YATES.

*Statement of the aggregate valuations of real and personal estate, and amount of taxes levied in the several towns in the county of Yates, as corrected by the Board of Supervisors at their annual meeting in the year 1909.*

TOWNS.	Acres of land.	Assessed value of real estate, including village property, real estate of corporations and special franchises.	Equalized value of real estate, including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.
Barrington.....	22,593	\$607,150	\$484,099	\$6,300
Benton.....	25,220	1,525,093	1,370,237	91,800
Italy.....	23,947	432,745	324,203	700
Jerusalem.....	35,781	1,292,171	1,402,223	6,500
Middlesex.....	18,863	686,450	573,219	6,700
Milo.....	22,625	3,034,184	3,390,929	243,550
Potter.....	23,048	787,180	775,523	56,600
Starkey.....	19,791	1,487,625	1,548,283	87,500
Torrey.....	13,604	742,398	726,280	9,000
Totals.....	205,472	\$10,594,996	\$10,594,996	\$508,650

## YATES — Continued.

Statement of the aggregate valuations of real and personal estate in the county of Yates, etc.

TOWNS.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Equalized aggregate valuation, real and personal, exclusive of bank stock, subject to local taxation for all purposes.	Amount of town taxes.
Barrington.....	.....	\$6,300	\$490,399	\$2,130 26
Benton.....	.....	91,800	1,462,037	2,630 28
Italy.....	.....	700	324,903	1,848 72
Jerusalem.....	.....	6,500	1,408,723	5,364 03
Middlesex.....	.....	6,700	579,919	4,335 69
Milo.....	.....	243,550	3,634,479	8,758 91
Potter.....	.....	56,600	832,123	4,927 35
Starkey.....	.....	87,500	1,635,783	3,856 15
Torrey.....	.....	9,000	735,280	1,369 54
Totals.....	.....	\$508,650	\$11,103,646	\$35,220 93



**COMPARISON OF COUNTY TAXES IN YATES AND  
NEW YORK COUNTIES FOR YEAR 1909**



**Yates County**  
**\$21,766.99**



**New York County**  
**\$3,381,386.09**





## YATES — Continued.

*Statement of the aggregate valuations of real and personal estate in the county of Yates, etc.*

TOWNS.	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.
Barrington.....	.....	\$961 35	\$29 15	\$3,120 76
Benton.....	.....	2,866 10	86 88	5,583 26
Italy.....	.....	636 93	19 31	2,504 96
Jerusalem.....	.....	2,761 59	83 71	8,209 33
Middlesex.....	.....	1,136 85	34 47	5,507 01
Milo.....	.....	7,124 83	215 95	16,099 69
Potter.....	.....	1,631 24	49 45	6,608 04
Starkey.....	.....	3,206 70	97 20	7,160 05
Torrey.....	.....	1,441 40	43 60	2,854 54
Totals.....	.....	\$21,766 99	\$659 72	\$57,647 64

## YATES — Concluded.

Statement of the aggregate valuations of real and personal estate in the county of Yates, etc.

TOWNS.	Rate of tax on \$1 valuation.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
Barrington.....	.00508754	.....	.....
Benton.....	.00345302	.....	.....
Italy.....	.00577919	.....	.....
Jerusalem.....	.00632133	.....	.....
Middlesex.....	.0079449	.....	.....
Milo.....	.00491183	\$225,716	\$2,257 16
Potter.....	.00783148	.....	.....
Starkey.....	.00454564	117,103	1,171 03
Torrey.....	.00379897	.....	.....
Totals .....	.....	\$342,819	\$3,428 19

I, J. H. Underwood, Clerk of the Board of Supervisors of the county of Yates, do hereby certify that the preceding is a true statement of the aggregate valuation of the real and personal estate in the several towns in said county, as corrected by said Board of Supervisors, at their annual meeting in the months of November and December, 1909.

J. H. UNDERWOOD, Clerk,  
P. O. address, Middlesex, N. Y.

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## **RECAPITULATION.**

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[455]

*Statement of the aggregate valuations of real and personal estate,  
as corrected by the Board of Supervisors.*

COUNTIES.	Acres of land.	Assessed value of real estate including village property, real estate of corporations and special franchises.	Equalized value of real estate including village property, real estate of corporations and special franchises.	Total assessed value of personal property, exclusive of bank stock.	Assessed value of personal property not taxable locally for State purposes.	Assessed value of personal property subject to local taxation for all purposes, exclusive of bank stock.	Capitalized value of personal property, exclusive of bank stock.
Albany.....	302,089	\$111,814,949 00	\$111,814,949 00	\$6,412,065 00		\$6,412,065 00	\$115,226,914 00
Allegany.....	639,476	17,158,560 00	17,158,560 00	946,250 00		946,250 00	17,158,560 00
Broome.....	426,944	37,456,179 67	37,456,179 67	1,710,210 00		1,710,210 00	37,456,179 67
Cattaraugus.....	802,122	26,258,614 00	26,258,614 00	1,140,165 00		1,140,165 00	26,258,614 00
Cayuga.....	415,546	35,845,177 00	35,845,177 00	1,618,846 00		1,618,846 00	35,845,177 00
Chautauque.....	656,538	46,871,510 00	46,871,510 00	1,581,355 00		1,581,355 00	46,871,510 00
Chemung.....	246,345	27,198,651 00	27,198,651 00	1,368,636 00		1,368,636 00	27,198,651 00
Chenango.....	547,968	15,758,960 00	15,758,960 00	874,480 00		874,480 00	15,758,960 00
Clinton.....	591,168	9,406,431 00	9,406,431 00	356,178 00		356,178 00	9,406,431 00
Columbia.....	438,516	23,921,840 50	23,921,840 50	1,338,541 00		1,338,541 00	23,921,840 50
Cortland.....	311,988	14,411,400 00	14,411,400 00	458,850 00		458,850 00	14,411,400 00
Delaware.....	876,568	14,794,125 00	14,794,125 00	794,890 00		794,890 00	14,794,125 00
Dutchess.....	469,833	45,491,993 00	45,491,993 00	4,204,815 00		4,204,815 00	45,491,993 00
Erie.....	611,114	355,029,774 00	355,029,774 00	7,847,430 00		7,847,430 00	355,029,774 00
Essex.....	1,126,187	11,816,205 00	11,816,205 00	517,355 00		517,355 00	11,816,205 00
Franklin.....	1,028,485	11,666,505 00	11,666,505 00	517,270 00		517,270 00	11,666,505 00
Fulton.....	307,903	14,347,904 00	14,347,904 00	754,340 00	\$45,000	709,340 00	14,347,904 00
Genesee.....	309,799	23,952,875 00	23,952,875 00	1,550,400 00		1,550,400 00	23,952,875 00
Greene.....	389,729	12,572,303 00	12,572,303 00	555,915 00		555,915 00	12,572,303 00
Hamilton.....	1,089,382	4,030,575 00	4,030,575 00	17,094 00		17,094 00	4,030,575 00
Herkimer.....	595,016	26,980,667 00	26,980,667 00	1,154,265 00		1,154,265 00	26,980,667 00
Jefferson.....	745,658	43,154,423 00	43,154,423 00	2,209,205 00		2,209,205 00	43,154,423 00
Lewis.....	775,585	9,961,905 00	9,961,905 00	611,385 00		611,385 00	9,961,905 00
Livingston.....	800,819	25,545,458 00	25,545,458 00	1,930,461 00		1,930,461 00	25,545,458 00
Madison.....	384,839	19,235,780 00	19,235,780 00	1,069,815 00		1,069,815 00	19,235,780 00
Monroe.....	400,051	189,745,277 00	189,745,277 00	7,901,825 00		7,901,825 00	189,745,277 00
Montgomery.....	227,459	26,058,240 00	26,058,240 00	877,255 00		877,255 00	26,058,240 00
Nassau.....		46,661,939 00	46,661,939 00	3,353,255 00		3,353,255 00	46,661,939 00
New York (Grtr)	209,218	6,807,179,704 00	6,807,179,704 00	443,320,855 00		443,320,855 00	6,807,179,704 00
Niagara.....	292,151	56,657,346 00	56,657,346 00	1,024,779 00		1,024,779 00	56,657,346 00
Oneida.....	720,778	66,813,085 14	66,813,085 14	6,982,680 00		6,982,680 00	66,813,085 14
Onondaga.....	452,590	136,209,091 00	136,209,091 00	6,101,155 00		6,101,155 00	136,209,091 00
Ontario.....	388,083	32,037,818 00	32,037,818 00	2,299,007 00	370,000	2,299,007 00	32,037,818 00
Orange.....	476,899	44,146,650 00	44,146,650 00	2,488,540 00		2,488,540 00	44,146,650 00
Orleans.....	239,567	17,680,133 00	17,680,133 00	517,060 00		517,060 00	17,680,133 00
Oswego.....	575,857	20,810,806 00	20,810,806 00	1,322,564 00		1,322,564 00	20,810,806 00
Otsego.....	604,563	20,877,835 00	20,877,835 00	1,574,589 00		1,574,589 00	20,877,835 00
Putnam.....	130,968	11,234,909 00	11,234,909 00	1,251,275 00		1,251,275 00	11,234,909 00
Rensselaer.....	388,980	78,552,433 50	78,552,433 50	3,968,155 00		3,968,155 00	78,552,433 50
Rockland.....	96,781	27,778,861 00	27,778,861 00	742,050 00		742,050 00	27,778,861 00
Saint Lawrence.....	1,609,126 82	41,618,820 00	41,618,820 00	2,560,700 00	216,000	2,560,700 00	41,618,820 00
Saratoga.....	499,205	26,636,297 00	26,636,297 00	966,305 00		966,305 00	26,636,297 00
Schenectady.....	115,421	52,309,044 37	52,309,044 37	2,429,748 33		2,429,748 33	52,309,044 37
Schoharie.....	377,705	10,835,059 00	10,835,059 00	620,742 00		620,742 00	10,835,059 00
Schuyler.....	200,161	6,610,789 00	6,610,789 00	296,635 00		296,635 00	6,610,789 00
Seneca.....	199,110	15,455,765 00	15,455,765 00	677,020 00		677,020 00	15,455,765 00
Steuben.....	834,299	40,261,478 00	40,261,478 00	1,715,589 00		1,715,589 00	40,261,478 00
Suffolk.....	536,536	68,881,236 00	68,881,236 00	2,947,040 00		2,947,040 00	68,881,236 00
Sullivan.....	603,898	6,700,889 15	6,700,889 15	99,175 00		99,175 00	6,700,889 15
Tioga.....	314,668	13,093,698 00	13,093,698 00	835,960 00		835,960 00	13,093,698 00
Tompkins.....	292,794	17,976,489 00	17,976,489 00	687,285 00		687,285 00	17,976,489 00
Ulster.....	663,331	28,333,793 00	28,333,793 00	527,800 00		527,800 00	28,333,793 00
Warren.....	498,671	10,173,574 00	10,173,574 00	627,800 00		627,800 00	10,173,574 00
Washington.....	491,908	19,588,325 00	19,588,325 00	1,215,040 00		1,215,040 00	19,588,325 00
Wayne.....	351,323	25,194,119 00	25,194,119 00	918,520 00		918,520 00	25,194,119 00
Westchester.....	228,931	282,882,838 00	282,882,838 00	10,366,906 00		10,366,906 00	282,882,838 00
Wm. Livingston.....	370,195	15,797,932 00	15,797,932 00	899,748 00		899,748 00	15,797,932 00
Yates.....	205,472	10,594,996 00	10,594,996 00	508,650 00		508,650 00	10,594,996 00
Total.....	28,387,343 82	\$9,266,628,484 33	\$9,266,628,484 33	\$555,623,070 33	\$631,000	\$554,992,070 33	\$9,266,628,484 33

of taxes levied in the several counties of the State of New York, annual meeting in the year 1909.

	Amount of city taxes.	Amount of county taxes.	Amount of court and stenographer's tax, if any.	Aggregate taxation, exclusive of taxes on bank stock.	Assessed valuation of bank stock under section 24 of the General Tax Law.	Amount of taxes on bank stock.
45	\$1,248,149 20	\$546,814 03	\$6,924 25	\$1,901,357 93	\$7,622,595 24	\$76,225 96
91		65,175 30	1,147 92	218,962 13	1,266,704 94	12,667 03
67	30,804 50	162,738 72	2,847 12	275,355 01	1,314,632 72	13,146 21
66	6,283 97	82,000 00	1,757 31	230,152 24	2,068,706 25	20,687 04
20		149,846 16	2,223 49	289,919 85	1,084,868 96	10,848 68
47		140,816 85	3,062 92	318,439 24	2,003,314 84	20,033 14
41	36,398 78	129,489 67	2,063 98	238,266 84	866,169 73	8,661 70
58		76,009 51	1,208 06	165,071 17	1,555,944 74	15,559 43
16	108,509 27	86,800 00	569 36	286,054 79	990,802 99	9,907 86
19		194,140 14	1,502 34	304,411 67	1,369,744 18	13,697 44
87	97,308 10	52,823 97	1,087 73	297,328 67	882,987 95	8,829 87
93		75,172 06	1,139 62	226,353 61	1,170,723 53	11,707 24
02	312,637 00	224,101 64	10,073 48	674,236 14	2,866,031 75	28,660 37
43	25,872 67	1,090,549 09	23,034 72	1,287,394 91	11,454,128 03	114,541 28
71		85,093 07	716 38	243,116 16	417,377 60	4,173 77
30		81,636 16	728 96	188,548 42	1,031,022 18	10,310 22
173	9,090 59	77,575 52	867 13	134,104 97	1,831,107 77	18,311 08
126		63,932 79	1,602 71	129,476 76	794,370 77	7,943 69
14		83,959 96	782 53	171,524 63	775,957 06	7,759 57
04		40,476 69	234 13	120,541 66		
62	2,134 66	121,448 60	2,345 08	215,829 16	2,008,332 28	20,083 33
61		110,288 47	3,838 46	277,033 74	1,661,500 00	16,615 00
266		38,000 00	894 41	112,047 07	227,000 00	2,270 00
57		83,892 32	1,632 50	204,900 29	556,442 37	5,519 30
340		87,580 52	1,481 75	224,265 67	767,719 50	7,677 17
902	122,729 58	608,292 61	11,487 87	966,119 08	5,919,377 00	59,193 77
909		106,635 39	1,571 95	209,547 23	2,400,163 00	24,001 63
589		473,735 77	7,112 49	171,183 35	1,654,910 24	16,549 11
522	117,145,889 07	5,494,654 21	104,666 89	122,745,210 17	309,140,660 00	3,091,406 60
63	27,057 32	224,495 98	3,648 57	335,727 09	1,568,862 68	15,688 61
227	39,056 48	342,141 29	6,154 71	530,934 63	6,653,687 48	66,536 88
163		577,683 34	12,217 78	728,259 87	4,330,767 44	43,307 67
018	27,741 32	138,957 30	2,027 97	279,116 90	980,132 00	9,801 32
160		204,000 96	9,406 01	338,160 47	3,145,273 00	31,452 73
198	80,353 57	65,275 32	1,174 11	131,311 03	475,138 93	4,751 38
794		170,172 95	2,401 81	348,150 31	1,009,920 43	10,099 18
118		108,369 94	1,630 06	206,247 94	1,808,969 98	18,089 89
968		61,848 43	2,481 26	99,830 87	303,299 54	3,032 99
416		292,244 32	4,861 55	429,395 55	3,253,587 92	32,535 87
800		145,497 71	5,345 84	220,957 71	639,917 67	6,399 17
877		87,903 17	2,565 48	272,126 65	1,723,459 00	17,234 59
379	852,314 23	142,815 33	1,596 98	306,913 06	1,072,584 00	10,725 84
719		161,770 27	3,118 06	1,066,006 35	552,969 89	5,529 69
408		48,114 51	690 55	472,829 77		4,728 30
612		29,486 22	513 78	80,334 06		
107		44,067 98	961 74	124,390 52	378,343 62	3,783 43
136	12,148 40	158,977 51	2,460 84	337,394 87	1,245,676 00	12,456 76
876		179,620 21	11,084 01	631,615 29	1,771,060 22	17,710 57
438		82,964 56	396 77	186,216 69	238,477 38	2,384 78
518	2,029 44	43,000 00	1,028 81	128,777 57	706,589 00	7,065 89
1744	276,753 54	46,630 09	1,358 13	99,342 04	926,583 28	9,265 83
408		230,482 80	1,679 90	704,191 42	2,023,584 04	20,235 80
455		136,590 59	614 20	224,912 23	1,176,073 24	11,760 73
805		100,000 00	1,226 42	179,530 50	1,174,891 54	11,748 72
3794	740,243 52	67,899 28	1,553 02	148,236 85	1,003,963 00	10,039 63
93		920,455 25	58,863 57	2,386,242 39	3,485,272 05	34,852 66
		36,080 00	1,068 65	105,536 59	515,640 61	5,156 40
		21,766 99	659 72	57,647 64	342,819 00	3,428 19
35	\$121,203,505 21	\$15,492,771 52	\$341,411 86	\$144,072,481 94	\$406,663,697 33	\$4,086,590 98





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# APPENDIX B

## TAX LAW

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[459]



# TAX LAW

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AN ACT in relation to taxation, constituting chapter sixty (60)  
of the consolidated laws.

## TAX LAW

- Article 1. Taxable property and place of taxation (§§ 1-15).
2. Mode of assessment (§§ 20-49).
3. Equalization of assessment and levy of tax (§§ 50-63).
4. Collection of taxes (§§ 69-95).
5. Collection of nonresident taxes (§§ 100-109).
6. Sales by comptroller for unpaid taxes and redemption of lands (§§ 120-143).
7. Sales by county treasurers for unpaid taxes and redemption of lands (§§ 150-160).
8. State board of tax commissioners and state board of equalization (§§ 170-178).
9. Corporation tax (§§ 180-207).
10. Taxable transfers (§§ 220-245).
11. Tax on mortgages (§§ 250-264).
12. Tax on transfers of stock (§§ 270-279).
13. Procedure (§§ 290-307).
14. Laws repealed; when to take effect (§§ 320, 321).

**ARTICLE 1****Taxable Property and Place of Taxation**

- Section
1. Short title.
  2. Definitions.
  3. Property liable to taxation.
  4. Exemption from taxation.
  5. Taxation of lands sold or leased by the state.
  6. No deduction allowed for indebtedness fraudulently contracted.
  7. When property of nonresidents is taxable.
  8. Place of taxation of property of residents.
  9. Place of taxation of real property.
  10. Taxation of real property divided by line of tax district.
  11. Place of taxation of property of corporations.
  12. Taxation of corporate stock.
  13. Stockholders of bank taxable on shares.
  14. Place of taxation of individual bank capital.
  15. Report of exempt property.

**§ 1. Short title.** This chapter shall be known as the "Tax Law."

**§ 2. Definitions.** 1. "Tax district" as used in this chapter, means a political subdivision of the state having a board of assessors authorized to assess property therein for state and county taxes.

2. "County treasurer" includes any officer performing the duties devolving upon such office under whatever name.

3. The terms "land," "real estate," and "real property," as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under or above, or affixed to the same; all wharves and piers, including the value of the right to collect wharfage, cranage or dockage thereon; all bridges, all telegraph lines, wires, poles and appurtenances; all

supports and inclosures for electrical conductors and other appurtenances upon, above and under ground; all surface, underground or elevated railroads, including the value of all franchises, rights or permission to construct, maintain or operate the same in, under, above, on or through, streets, highways or public places; all railroad structures, substructures and superstructures, tracks and the iron thereon; branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private road, street or ground; all mains, pipes and tanks laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby, including the value of all franchises, rights, authority or permission to construct, maintain or operate, in, under, above, upon, or through, any streets, highways or public places, any mains, pipes, tanks, conduits or wires, with their appurtenances, for conducting water, steam, heat, light, power, gas, oil or other substance, or electricity for telegraphic, telephonic or other purposes; all trees and underwood growing upon land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to the state. A franchise, right, authority or permission specified in this subdivision shall for the purpose of taxation be known as a "special franchise." A special franchise shall be deemed to include the value of the tangible property of a person, copartnership, association or corporation situated in, upon, under or above any street, highway, public place or public waters in connection with the special franchise. The tangible property so included shall be taxed as a part of the special franchise. No property of a municipal corporation shall be subject to a special franchise tax.

4. The term "special franchise" shall not be deemed to include the crossing of a street, highway or public place outside the limits of a city or incorporated village where such crossing is less than two hundred and fifty feet in length, unless such crossing be the continuation of an occupancy of another street, highway or public place. This subdivision shall not apply to any elevated railroad.

5. The terms "personal estate," and "personal property," as used in this chapter, include chattels, money, things in action, debts due from solvent debtors, whether on account, contract, note, bond or mortgage; debts and obligations for the payment of money due or owing to persons residing within this state, however secured or wherever such securities shall be held; debts due by inhabitants of this state to persons not residing within the United States for the purchase of any real estate; public stocks, stocks in moneyed corporations, and such portion of the capital of incorporated companies, liable to taxation on their capital, as shall not be invested in real estate.

**§ 3. Property liable to taxation.** All real property within this state, and all personal property situated or owned within this state, is taxable unless exempt from taxation by law.

**§ 4. Exemption from taxation.** The following property shall be exempt from taxation:

1. Property of the United States.
2. Property of this state other than its wild or forest lands in the forest preserve.
3. Property of a municipal corporation of the state held for a public use, including real property held or used for cemetery purposes, and all lots and plats therein conveyed by the municipal corporation as places for the burial of the dead, except the portion of municipal property not within the corporation.
4. The lands in any Indian reservation owned by the Indian nation, tribe or band occupying them.
5. All property exempt by law from execution, other than an exempt homestead. But real property purchased with the proceeds of a pension granted by the United States for military or naval services, and owned and occupied by the pensioner, or by his wife or widow, is subject to taxation as herein provided. Such property shall be assessed in the same manner as other real property in the tax districts. At the meeting of the assessors to hear the complaints concerning assessments, a verified application for the exemption of such real property from taxation may be pre-

sented to them by or on behalf of the owner thereof, which application must show the facts on which the exemption is claimed, including the amount of pension money used in or toward the purchase of such property. If the assessors are satisfied that the applicant is entitled to the exemption, and that the amount of pension money used in the purchase of such property equals or exceeds the assessed valuation thereof, they shall enter the word "exempt" upon the assessment-roll opposite the description of such property. If the amount of such pension money used in the purchase of the property is less than the assessed valuation, they shall enter upon the assessment-roll the words "exempt to the extent of. . . .dollars" (naming the amount) and thereupon such real property, to the extent of the exemption entered by the assessors, shall be exempt from state, county and general municipal taxation, but shall be taxable for local school purposes, and for the construction and maintenance of streets and highways. If no application for exemption be granted, the property shall be subject to taxation for all purposes. The entries above required shall be made and continued in each assessment of the property so long as it is exempt from taxation for any purpose. The provisions herein, relating to the assessment and exemption of property purchased with a pension, apply and shall be enforced in each municipal corporation authorized to levy taxes.

6. Bonds of this state to be hereafter issued by the comptroller to carry out the provisions of chapter seventy-nine of the laws of eighteen hundred and ninety-five, chapter one hundred and forty-seven of the laws of nineteen hundred and three, chapter four hundred and sixty-nine of the laws of nineteen hundred and six, chapter seven hundred and eighteen of the laws of nineteen hundred and seven, and bonds of a municipal corporation heretofore issued for the purpose of paying up or retiring the bonded indebtedness of such corporation.

7. The real property of a corporation or association organized exclusively for the moral or mental improvement of men or women, or for religious, bible, tract, charitable, benevolent, missionary, hospital, infirmary, educational, scientific, literary, library, patriotic, historical or cemetery purposes, or for the enforcement of

laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes, and the personal property of any such corporation shall be exempt from taxation. But no such corporation or association shall be entitled to any such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purposes be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association, or for any of its members or employees, or if it be not in good faith organized or conducted exclusively for one or more of such purposes. The real property of any such corporation or association entitled to such exemption held by it exclusively for one or more of such purposes and from which no rents, profits or income are derived, shall be so exempt, though not in actual use therefor by reason of the absence of suitable buildings or improvements thereon, if the construction of such buildings or improvements is in progress, or is in good faith contemplated by such corporation or association; or if such real property is held by such corporation or association upon condition that the title thereto shall revert in case any building not intended and suitable for one or more of such purposes shall be erected upon said premises or some part thereof. The real property of any such corporation not so used exclusively for carrying out thereupon one or more of such purposes but leased or otherwise used for other purposes, shall not be exempt, but if a portion only of any lot or building of any such corporation or association is used exclusively for carrying out thereupon one or more such purposes of any such corporation or association, then such lot or building shall be so exempt only to the extent of the value of the portion so used, and the remaining or other portion, to the extent of the value of such remaining or other portion, shall be subject to taxation; provided, however, that a lot or building owned and actually used for hospital purposes, by a free public hospital, depending for



maintenance and support upon voluntary charity, shall not be taxed as to a portion thereof leased or otherwise used for the purposes of income, when such income is necessary for, and is actually applied to the maintenance and support of such hospital, and further provided that the real property of any fraternal corporation, association or body created to build and maintain a building or buildings for its meeting or meetings of the general assembly of its members, or subordinate bodies of such fraternity and for the accommodation of other fraternal bodies or associations, the entire net income of which real property is exclusively applied or to be used to build, furnish and maintain an asylum or asylums, a home or homes, a school or schools, for the free education or relief of the members of such fraternity, or for the relief, support and care of worthy and indigent members of the fraternity, their wives, widows or orphans, shall be exempt from taxation, and provided also that the real estate owned by a free public library, situate in any village of the third or fourth class, shall not be taxed as to that portion thereof leased or otherwise used for purposes of income, when such income is necessary for and actually applied to the maintenance and support of such library. Property held by any officer of a religious denomination shall be entitled to the same exemptions, subject to the same conditions and exceptions, as property held by a religious corporation.

8. Real property of an incorporated association of present or former volunteer firemen actually and exclusively used and occupied by such corporation and not exceeding in value fifteen thousand dollars.

9. All dwelling-houses and lots of religious corporations while actually used by the officiating clergymen thereof, but the total amount of such exemption to any one religious corporation shall not exceed two thousand dollars. Such exemption shall be in addition to that provided by subdivision seven of this section.

10. The real property of an agricultural society permanently used by it for exhibition grounds.

11. The real property of a minister of the gospel or priest who is regularly engaged in performing his duties as such, or permanently disabled by impaired health from the performance of such

duties, or over seventy-five years of age, and the personal property of such minister or priest, but the total amount of such exemption on account of both real and personal property shall not exceed fifteen hundred dollars.

12. All vessels registered at any port in this state and owned by an American citizen, or association, or by any corporation, incorporated under the laws of the state of New York, engaged in ocean commerce between any port in the United States and any foreign port, are exempted from all taxation in this state, for state and local purposes; and all such corporations, all of whose vessels are employed between foreign ports and ports in the United States, are exempted from all taxation in this state, for state and local purposes, upon their capital stock, franchises and earnings, until and including December thirty-first, nineteen hundred and twenty-two.

13. A bond, mortgage, note, contract, account or other demand, belonging to any person not a resident of this state, sent to or deposited in this state for collection; the products of another state owned by a nonresident of this state and consigned to his agent in this state for sale on commission for the benefit of the owner; moneys of a nonresident of this state, under the control or in the possession of his agent in this state, when transmitted to such agent for the purpose of investment or otherwise.

14. The deposits in any bank for savings which are due depositors, the accumulations in any domestic life insurance corporation, held for the exclusive benefit of the insured, other than real estate and stocks, now liable for taxation; the accumulations of any incorporated co-operative loan association upon the shares of such association held by any person; and personal property of any corporation, person, company or association transacting the business of fire, casualty or surety insurance in this state equal in value to the unearned premiums required by the laws of this state, or the regulations of its insurance department, to be charged as a liability.

15. Moneys collected in the course of the business of any corporation, association or society doing a life or casualty insurance business or both, upon the co-operative or assessment plan, and which are to be used for the payment of assessments, or for death losses or for benefits to disabled members.

16. The owner or holder of stock in an incorporated company liable to taxation on its capital, shall not be taxed as an individual for such stock.

17. The personal property in excess of one hundred thousand dollars of a mutual life insurance corporation incorporated in this state before April tenth, eighteen hundred and forty-nine.

18. Property real, from which no income is derived, and personal property, situated within any city of the first class and belonging to the medical society of any county, which county is either wholly or partly within such city and which society was heretofore incorporated under the provisions of chapter ninety-four, laws of eighteen hundred and thirteen, entitled "An act to incorporate medical societies for the purpose of regulating the practice of physic and surgery in this state," provided that such property is used for the purposes of such a society and not otherwise, and provided that such exemption of property for any society in the counties of Kings or New York shall not exceed one hundred and fifty thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

19. Property real from which no rent is derived and personal property, situated within any city of the first class and belonging to any incorporated pharmaceutical society of any county which is either wholly or partly within such city, which society has heretofore been or may hereafter be authorized and empowered by act of the legislature to establish and which has established or may hereafter establish, a college of pharmacy in such city; provided that such property is used for the purposes of such college and not otherwise, and provided also that the exemption of such property for any society in the counties of Kings and New York shall not exceed one hundred thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

20. The commissioners of the sinking fund or other chief financial board of any city of the first class, may, in their discretion, by resolution, exempt from taxation for local purposes the real and personal property, or any part of it, of a corporation or association organized to maintain an academy of music, if, in the opinion of such board, the interests of such city require the maintenance of such academy of music, and it shall appear that the property so exempted represents or was purchased with the proceeds of popular or general subscription for the erection of such academy of music. No property of such corporation or association shall be exempt, except the real property consisting of such academy of music and the furniture thereof, or personal property so subscribed and held for the purpose of constructing such academy of music. No such exemption shall be made for any year unless it shall appear that, during the preceding year, the corporation or association has not earned a net annual income upon the net cost of such academy and the furniture thereof. (Former sec. 4, subd. 7a without change.)

**§ 5. Taxation of lands sold or leased by the state.**

All lands which have been sold by the state, although not conveyed, shall be assessed in the same manner as if such purchaser were the actual owner. Where land is leased by the state such leasehold interest, except in cases where by the terms of the lease the state is to pay the taxes imposed upon the property leased, shall be assessed to the lessee or occupant in the tax district where the land is situated.

**§ 6. No deduction allowed for indebtedness fraudulently contracted.**

No deduction shall be allowed in the assessment of personal property by reason of the indebtedness of the owner contracted or incurred in the purchase of nontaxable property or securities owned by him or held for his benefit, nor for or on account of any indirect liability as surety, guarantor, indorser or otherwise, nor for or on account of any debt or liability contracted or incurred for the purpose of evading taxation.

**§ 7. When property of nonresidents is taxable.**

1. Nonresidents of the state doing business in the state, either as principals or partners, shall be taxed on the capital invested in such business, as personal property, at the place where such business is carried on, to the same extent as if they were residents of the state.

2. The personal property of nonresidents of the state having an actual situs in the state, and not forming a part of capital invested in business in the state, shall be assessed in the name of the owner thereof for the purpose of identification and taxed in the tax district where such property is situated, unless exempt by law. This subdivision shall not apply to money, or negotiable collateral securities, deposited by, or debts owing to, such nonresidents nor shall it be construed as in any manner modifying or changing the law imposing a tax on real estate mortgage securities.

**§ 8. Place of taxation of property of residents.**

Every person shall be taxed in the tax district where he resides when the assessment for taxation is made, for all personal property owned by him, or under his control as agent, trustee, guardian, executor or administrator. Where taxable personal property is in the possession or under the control of two or more agents, trustees, guardians, executors or administrators residing in different tax districts, each shall be taxed for an equal portion of the value of such property so held by them. Rents reserved in any lease in fee or for one or more lives or for a term more than twenty-one years and chargeable upon real property within the state, shall be taxable to the person entitled to receive the same, as personal property in the tax district where such real property is situated, and for the purpose of the taxation thereof such person is to be deemed a resident of such tax district. When a person shall have acquired a residence in a tax district, and shall have been taxed therein, such residence shall be presumed to continue for the purpose of taxation until he shall have acquired another residence in this state or shall have removed

from this state. The residence of a person on July first shall be deemed his residence for the purpose of assessment and taxation during that year. If he shall have actually and in good faith changed his residence after July first, and before August first in any year, from one tax district to another, and shall make proof to the assessors at or before their last meeting for the correction of the assessment-roll of such change of residence and that he is assessed in the tax district to which he has removed, his name and the assessment of his personal property shall be stricken from the assessment-roll of the tax district where he resided on July first. In case of any controversy as to the proper place of taxation within the state of any person, his residence for purposes of taxation may be determined by the state board of tax commissioners, subject to review by the court.

**§ 9. Place of taxation of real property.** When real property is owned by a resident of a tax district in which it is situated, it shall be assessed to him. When real property is owned by a resident outside the tax district where it is situated, and is occupied, and the occupant is a resident of the tax district, it shall be assessed to either the owner or occupant. If the occupant resides out of the tax district or if the land is unoccupied, it shall be assessed as nonresident, as hereinafter provided by article two. In all cases the assessment shall be deemed as against the real property itself, and the property itself shall be holden and liable to sale for any tax levied upon it.

**§ 10. Taxation of real property divided by line of tax district.** If a farm or lot is divided by a line between two or more tax districts it shall be assessed in the tax district in which the dwelling-house or other principal buildings are located, in the manner provided by section nine of this chapter, the same as though such farm or lot was wholly in such tax district, except that if the land is unoccupied or has not buildings thereupon, the portion of such farm, lot or tract of land lying in each district

shall be separately assessed therein. If such land is situated in two or more counties and is wild and uncultivated and not occupied and used for agricultural purposes, the portions of such land lying in each county shall be separately assessed therein. If the boundary line of a tax district passes through a building, any portion of which is used as a dwelling, the owner of such building, if occupying the same or residing in either tax district, and otherwise, the person occupying such building as a dwelling-house, may elect in which district such building and the adjacent land, owned, occupied and connected therewith shall be assessed, by serving a written notice of such election on the assessors of each tax district during the month of May; but if such election is not made, the property shall be assessed in the tax districts in which it is located.

**§ 11. Place of taxation of property of corporations.**

The real estate of all incorporated companies liable to taxation shall be assessed in the tax district in which the same shall lie, in the same manner as the real estate of individuals. All the personal estate of every incorporated company liable to taxation on its capital shall be assessed in the tax district where the principal office or place for transacting the financial concerns of the company shall be, or if such company have no principal office, or place for transacting its financial concerns, then in the tax district where the operations of such company shall be carried on. In the case of a toll bridge, the company owning such bridge shall be assessed in the tax district in which the tolls are collected; and where the tolls of any bridge, turnpike, or canal company are collected in several tax districts, the company shall be assessed in the tax district in which the treasurer or other officer authorized to pay the last preceding dividend resides.

**§ 12. Taxation of corporate stock.** The capital stock of every company liable to taxation, except such part of it as shall have been excepted in the assessment-roll or shall be exempt by

law, together with its surplus profits or reserve funds exceeding ten per centum of its capital, after deducting the assessed value of its real estate, and all shares of stock in other corporations actually owned by such company which are taxable upon their capital stock under the laws of this state, shall be assessed at its actual value.

**§ 13. Stockholders of bank taxable on shares.** The stockholders of every bank or banking association organized under the authority of this state, or of the United States, shall be assessed and taxed on the value of their shares of stock therein; said shares shall be included in the valuation of the personal property of such stockholders in the assessment of taxes in the tax district where such bank or banking association is located, and not elsewhere, whether the said stockholders reside in said tax district or not.

**§ 14. Place of taxation of individual bank capital.** Every individual banker shall be taxable upon the amount of capital invested in his banking business in the tax district where the place of such business is located and shall, for that purpose, be deemed a resident of such tax district.

**§ 15. Report of exempt property.** It shall be the duty of the board of assessors of the several towns of this state, and the boards or officials charged with the duty of assessing property for the purposes of taxation in the several cities of the state, to furnish to the clerks of the boards of supervisors of their respective counties, or in the case of the city of New York, to the city clerk of that city, on or before the first day of August in each year, a full and complete list and statement of all property situated within their respective districts exempt from taxation under the laws of this state. Such list and statement shall be made on blanks furnished by the state board of tax commissioners, and in such form and to contain and set forth all the information relative to such property and the situation and value thereof, as may be re-



quired by the state board of tax commissioners, and to be verified in the same manner as assessments of property for the purposes of taxation, and in the city of New York by the chief deputy of the department of taxes and assessments. The state board of tax commissioners shall prepare and transmit to the clerk of the board of supervisors in each county and to the city clerk of the city of New York, a sufficient number of such blanks, on or before the first day of June in each year, and the clerks of the boards of supervisors and the city clerk of the city of New York shall forthwith, upon the receipt thereof, distribute the same among the boards of assessors for use in preparing the statement herein required. And it shall be the duty of the clerk of the board of supervisors of each county and of the city clerk of the city of New York, to transmit such completed lists or statements to the state board of tax commissioners, on or before the first day of September in each year, and the state board of tax commissioners shall tabulate such statements, and on or before the first day of February in each year, cause to be published in their annual report to the legislature, a complete tabulated statement, based upon the statement so transmitted to the state board of tax commissioners, of all real estate in the several counties of the state which is exempt from taxation. Immediately upon the receipt of the completed reports by the various clerks of the boards of supervisors, and the city clerk of the city of New York, those officials shall prepare a tabulated statement of the returns received and shall post a copy thereof in a conspicuous place, and in all cities of the state cause a copy thereof to be published in the official paper or papers of said city twice, with an interval between publications of three weeks. The expense of such publication shall be a city charge and shall be audited and paid in the same manner as charges for other city notices are audited and paid.

**ARTICLE 2****Mode of Assessment**

- Section 20. Ascertaining facts for assessment.
21. Preparation of assessment-roll.
22. Assessment of state lands.
23. Banks to make report.
24. Bank shares, how assessed.
25. Individual banker, how assessed.
26. Notice of assessment to bank or banking association.
27. Reports of corporations.
28. Penalty for omission to make statement.
29. County clerks to furnish data respecting corporations.
30. Assessment of real property of nonresident.
31. Surveys and maps of nonresident real property.
32. Corporations, how assessed.
33. Assessment of agent, trustee, guardian or executor.
34. Assessment of omitted property.
35. Debts owing to nonresidents of the United States, how assessed.
36. Notice of completion of assessment-roll.
37. Hearing of complaints.
38. Correction and verification of tax-roll.
39. Filing of roll and notice thereof.
40. Assessors to apportion valuation of railroad, telegraph, telephone or pipe line companies among school districts.
41. Neglect or omission of duty by assessors.
42. Abandonment of lot divisions.
43. Assessment of special franchises.
44. Report to state board of tax commissioners.
45. Hearing on special franchise assessment.
46. Certiorari to review assessment.
47. Tax commissioners to appear by counsel.
48. Deduction from special franchise tax for local purposes.
49. Special franchise tax not to affect other tax.

**§ 20. Ascertaining facts for assessment.** The assessors in each tax district may, by mutual agreement, divide it into convenient assessment districts not exceeding the number of such assessors. The assessors in each tax district shall annually between May first and July first, ascertain by diligent inquiry all the property and the names of all the persons taxable therein, except that in towns containing an incorporated village having a population of more than ten thousand inhabitants according to the last state census the assessors may have from April fifteenth until July first to ascertain the taxable property and names of persons taxable in such towns, and except that in towns containing an incorporated city having a population of more than ten thousand inhabitants according to the last state census, where said city so situated shall have its own separate board of assessors, the town assessors may have from May first to July first to ascertain the taxable property and names of persons taxable in such towns.

**§ 21. Preparation of assessment-roll.** They shall prepare an assessment-roll containing nine separate columns and shall, according to the best information in their power, set down:

1. In the first column the names of all the taxable persons in the tax district.
2. In the second column the quantity of real property taxable to each person with a statement thereof in such form as the commissioners of taxes shall prescribe.
3. In the third column the full value of such real property.
4. In the fourth column the full value of all the taxable personal property owned by each person respectively after deducting the just debts owing by him.
5. In the fifth column the value of taxable rents reserved and chargeable upon lands within the tax district, estimated at a principal sum, the interest of which, at the legal rate per annum, shall produce a sum equal to such annual rents and if payable in any other thing except money the value of the rents in money to be ascertained by them and the value of each rent assessed separately, and if the name of the person entitled to receive the rent assessed can not be ascertained by the assessors, it shall be assessed against the tenant in possession of the real property upon which the rents are chargeable.

6. In the sixth column the value of the special franchise as fixed by the state board of tax commissioners.

7. In the seventh column the total value of the property above enumerated which is included within an incorporated village.

8. In the eighth column the amount of the tax levied against each person named therein.

9. In the ninth column the date of the payment of such tax.

**§ 22. Assessment of state lands.** All wild or forest land within the forest preserve and also all such lands owned by the state in the towns of Altona and Dannemora, county of Clinton, except the lands in the town of Dannemora upon which buildings and inclosures are erected and maintained by the state for the use of state institutions, together with said buildings thereon, shall be assessed and taxed at a like valuation and rate as similar lands of individuals within the counties where situated. On or before August first in every year the assessors of the town within which the lands so belonging to the state are situated shall file in the office of the comptroller and of the forest, fish and game commission, a copy of the assessment-roll of the town, which, in addition to the other matter now required by law, shall state and specify which and how much, if any, of the lands assessed are forest lands, and which and how much, if any, are lands belonging to the state; such statements and specifications to be verified by the oaths of a majority of the assessors. The comptroller shall thereupon and before the first day of September following, and after hearing the assessors and the forest, fish and game commission, if they or any of them so desire, correct or reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the town, and shall in other respects approve the assessment and communicate such approval to the assessors. No such assessment of state lands shall be valid for any purpose until the amount of assessment is approved by the comptroller, and such approval attached to and deposited with the assessment-roll of the town, and therewith delivered by the assessors of the town, to the supervisor thereof or other officer authorized to receive the same from the assessors. No tax for the erection of a school-house or opening of a road shall be

imposed on the state lands unless such erection or opening shall have first been approved in writing by the forest, fish and game commission.

**§ 23. Banks to make report.** The chief fiscal officer of every bank or banking association organized under the authority of this state, or of the United States, shall, on or before the first day of July, in each year, furnish the assessors of the tax district in which its principal office is located a statement under oath of the condition of such bank or banking association on the first day of June next preceding, stating the amount of its authorized capital stock, the number of shares and the par value of the shares thereof, the amount of stock paid in, the amount of its surplus and of its undivided profits, if any, a complete list of the names and residences of its stockholders and the number of shares held by each. In case of neglect or refusal on the part of any bank or banking association to report as herein prescribed, or to make other or further reports as may be required, such bank or banking association shall forfeit the sum of one hundred dollars for each failure, and the additional sum of ten dollars for each day such failure continues, and an action therefor shall be prosecuted by the county treasurer of the county in which such bank or banking association so neglecting or refusing to report is located, and in the city of New York by the receiver of taxes thereof. There shall, in addition to such report, be kept in the office of every such bank or banking association a full and correct list of the names and residences of all stockholders therein, and of the number of shares held by each, and such lists shall be subject to the inspection of the assessors at all times. The list of stockholders furnished by such bank or banking association shall be deemed to contain the names of the owners of such shares as are set opposite them, respectively, for the purpose of assessment and taxation.

**§ 24. Bank shares, how assessed.** In assessing the shares of stock of banks or banking associations organized under the authority of this state or the United States, the assessment and taxation shall not be at a greater rate than is made or assessed upon other moneyed capital in the hands of individual citizens of

this state. The value of each share of stock of each bank and banking association, except such as are in liquidation, shall be ascertained and fixed by adding together the amount of the capital stock, surplus and undivided profits of such bank or banking association and by dividing the result by the number of outstanding shares of such bank or banking association. The value of each share of stock in each bank or banking association in liquidation shall be ascertained and fixed by dividing the actual assets of such bank or banking association by the number of outstanding shares of such bank or banking association. The rate of tax upon the shares of stock of banks and banking associations shall be one per centum upon the value thereof, as ascertained and fixed in the manner hereinbefore provided, and the owners of the stock of banks and banking associations shall be entitled to no deduction from the taxable value of their shares because of the personal indebtedness of such owners, or for any other reason whatsoever. Complaints in relation to the assessments of the shares of stock of banks and banking associations made under the provisions of this article shall be heard and determined as provided in section thirty-seven of this chapter. The said tax shall be in lieu of all other taxes whatsoever for state, county or local purposes upon the said shares of stock, and mortgages, judgments and other choses in action and personal property held or owned by banks or banking associations the value of which enters into the value of said shares of stock shall also be exempt from all other state, county or local taxation. The tax herein imposed shall be levied in the following manner: The board of supervisors of the several counties shall, on or before the fifteenth day of December in each year, ascertain from an inspection of the assessment-rolls in their respective counties, the number of shares of stock of banks and banking associations in each town, city, village, school and other tax district, in their several counties, respectively, in which such shares of stock are taxable, the names of the banks issuing the same, respectively, and the assessed value of such shares, as ascertained in the manner provided in this article and entered upon the said assessment-rolls, and shall forthwith mail to the president or cashier of each

of said banks or banking associations a statement setting forth the amount of its capital stock, surplus and undivided profits, the number of outstanding shares thereof, the value of each share of stock taxable in said county, as ascertained in the manner herein provided, and the aggregate amount of tax to be collected and paid by such bank and banking association, under the provisions of this article. A certified copy of each of said statements shall be sent to the county treasurer. It shall be the duty of every bank or banking association to collect the tax due upon its shares of stock from the several owners of such shares, and to pay the same to the treasurer of the county wherein said bank or banking association is located, and in the city of New York to the receiver of taxes thereof on or before the thirty-first day of December in said year; and any bank or banking association failing to pay the said tax as herein provided shall be liable by way of penalty for the gross amount of the taxes due from all the owners of the shares of stock, and for an additional amount of one hundred dollars for every day of delay in the payment of said tax. Every bank or banking association so paying the taxes due upon the shares of its stock shall have a lien on the shares of stock, and on all property of the several share owners in its hands, or which may at any time come into its hands, for reimbursement of the taxes so paid on account of the several shareholders, with legal interest; and such lien may be enforced in any appropriate manner. The tax hereby imposed shall be distributed in the following manner: The board of supervisors of the several counties shall ascertain the tax rate of each of the several town, city, village, school and other tax districts in their counties, respectively, in which the shares of stock of banks and banking associations shall be taxable, which tax rates shall include the proportion of state and county taxes levied in such districts, respectively, for the year for which the tax is imposed, and the proportion of the tax on bank stock to which each of said districts shall be respectively entitled shall be ascertained by taking such proportion of the tax upon the shares of stock of banks and banking associations, taxable in such districts, respectively, under the provisions of this chapter as the tax

rate of such tax district shall bear to the aggregate tax rates of all the tax districts in which said shares of stock shall be taxable. The clerks of the several cities, villages and school districts to which any portion of the tax on shares of stock of banks and banking associations is to be distributed under this section shall, in writing and under oath, annually report to the board of supervisors of their respective counties, during the first week of the annual session of such board, the tax rate of such city, village and school district for the year prior to the meeting of each such board. The said board of supervisors shall issue their warrant or order to the county treasurer on or before the fifteenth day of December in each year, setting forth the number of shares of bank stock taxable in each town, city, village, school and other tax district in said county, in which said shares of stock shall be taxable, the tax rate of each of said tax districts for said year, the proportion of the tax imposed by this chapter to which each of said tax districts is entitled, under the provisions hereof, and commanding him to collect same, and to pay to the proper officer in each of such districts the proportion of such tax to which it is entitled under the provisions of this chapter. The said county treasurer shall have the same powers to enforce the collection and payment of said tax as are possessed by the officers now charged by law with the collection of taxes, and the said county treasurer shall be entitled to a commission of one per centum for collecting and paying out said moneys, which commission shall be deducted from the gross amount of said tax before the same is distributed. In issuing their warrants to the collectors of taxes, the board of supervisors shall omit therefrom assessments of and taxes upon the shares of stock of banks and banking associations. Provided, that, in the city of New York the statement of the bank assessment and tax herein provided for shall be made by the board of tax commissioners of said city, on or before the fifteenth day of December in each year, and by them forthwith mailed to the respective banks and banking associations located in said city, and a certified copy thereof sent to the receiver of taxes of said city. The tax shall



be paid by the respective banks in said city to the said receiver of taxes on or before the thirty-first day of December in said year, and said tax shall be collected by the said receiver of taxes and shall be by him paid into the treasury of said city to the credit of the general fund thereof. This section is not to be construed as an exemption of the real estate of banks or banking associations from taxation. No shares of stock of such banks and banking associations, by whomsoever held, shall be exempt from the tax hereby imposed.

**§ 25. Individual banker, how assessed.** Every individual banker doing business under the laws of this state must report before the fifteenth day of June under oath to the assessors of the tax district in which any of the capital invested in such banking business is taxable, the amount of capital invested in such banking business in such tax district on the first day of June preceding. Such capital shall be assessed as personal property to the banker in whose name such business is carried on.

**§ 26. Notice of assessment to bank or banking association.** The assessors of every tax district shall, within ten days after they have completed the assessment of the stock of a bank or banking association, give written notice to such bank or banking association of such assessment of the shares of its respective shareholders and no personal or other notice to such shareholders of such assessment is required.

**§ 27. Reports of corporations.** The president or other proper officer of every moneyed or stock corporation deriving an income or profit from its capital or otherwise shall, on or before June fifteenth, deliver to one of the assessors of the tax district in which the company is liable to be taxed and, if such tax district is in a county embracing a portion of the forest preserve, to the comptroller of the state, a written statement specifying:

1. The real property, if any, owned by such company, the tax district in which the same is situated and, unless a railroad corporation, the sums actually paid therefor.

2. The capital stock actually paid in and secured to be paid in,

excepting therefrom the sums paid for real property and the amount of such capital stock held by the state and by any incorporated literary or charitable institution, and

3. The tax district in which the principal office of the company is situated or in case it has no principal office, the tax district in which its operations are carried on.

Such statement shall be verified by the officer making the same to the effect that it is in all respects just and true. If such statement is not made within twenty days after the fifteenth day of June, or is insufficient, evasive or defective, the assessors may compel the corporation to make a proper statement by mandamus.

**§ 28. Penalty for omission to make statement.** In case of neglect to furnish such statements within thirty days after the time above provided, the company so neglecting shall forfeit to the people of this state for each statement so omitted to be furnished, the sum of two hundred and fifty dollars, and it shall be the duty of the attorney-general to prosecute for such penalty upon information which shall be furnished him by the comptroller. Upon such statement being furnished and the costs of the suit being paid, the comptroller, if he shall be satisfied that such omission was not wilful, may, in his discretion, discontinue such suit.

**§ 29. County clerks to furnish data respecting corporations.** Between the first and fifteenth days of June in each year the county clerk in each county of the state, excepting counties containing a city of the second class and counties wholly situate with the corporate limits of a city, shall prepare from the records in his office and mail to each of the town clerks in his said county, a certified statement containing the names of every stock corporation, whose certificate of incorporation has been filed with him since his last preceding annual statements to said several town clerks, whose principal business office or chief place of business is designated in its certificate of incorporation as being in such town or in any village or hamlet therein, together with the fact of such designation and the names

and addresses of the directors of each such corporation so far as said county clerk can discover the same from the certificate of incorporation or from the latest certificate of election of directors of such corporation filed in his office. Each town clerk receiving such statement shall forthwith file the same in his office and mail a notice of such filing to each of the assessors of his town. (Former sec. 28a without change.)

### **§ 30. Assessment of real property of nonresident.**

The real property of nonresidents of the tax districts shall be designated in a separate part of the assessment-roll and if it be a tract subdivided into lots or parts of a tract so subdivided, the assessors shall:

1. Designate it by its name, if known by one, or if not distinguished by a name or the name is unknown, state by what lands it is bounded.

2. Place in the first column the numbers of all unoccupied lots of any subdivided tract, without the names of the owner, beginning at the lowest number and proceeding in numerical order to the highest, but the entry of the name of the owner shall not affect the validity of the assessment.

3. In the second column and opposite the number of each lot, the quantity of land therein.

4. In the third column and opposite the quantity, the full value thereof.

5. If it be a part of a lot, the part must be distinguished by boundaries or in some other way by which it may be identified. If any such real property be a tract not subdivided or whose subdivisions can not be ascertained by the assessors, they shall certify in the roll that such tract is not subdivided, or that they can not obtain correct information of the subdivisions and shall set down in the proper column the quantity and valuation as herein directed. If the quantity to be assessed is a part only of a tract, that part, or the part not liable, must be particularly described. (Former sec. 29 without change.)

### **§ 31. Surveys and maps of nonresident real property.**

If the assessors shall deem it necessary to have an actual

survey made, to ascertain the quantity of any lot or tract of nonresident real property divided by a town line, they shall notify the supervisor, who shall cause the necessary surveys to be made at the expense of the town. If a part only of a tract of real property is liable to taxation as nonresident and the assessors can not otherwise designate such part, they shall notify the supervisor of the town, who shall cause a survey and two manuscript maps to be made for the purpose of ascertaining the situation and quantity of such part. One of such maps shall be delivered to the county treasurer and by him be transmitted to the comptroller in case the county in which the land is situated embraces a part of the forest preserve; and in other counties it shall be retained by him. The other map shall be delivered to the assessors, who shall then complete the assessment of the tract and deposit the map in the town clerk's office for the information of future assessors. The expense of making such survey shall be immediately repaid to the supervisor out of the county treasury and added by the board of supervisors to the tax on such tract, distinguishing it from the ordinary tax. (Former sec. 30 without change.)

**§ 32. Corporations, how assessed.** The assessors shall assess corporations liable to taxation in their respective tax districts upon their assessment-rolls in the following manner:

1. In the first column the name of each corporation, and under its name the amount of its capital stock paid in and secured to be paid in; the amount paid by it for real property then owned by it wherever situated; the amount of all surplus profits or reserve funds exceeding ten per centum of its capital, after deducting therefrom the amount of said real property and the amount of its stock, if any, belonging to the state and to incorporated literary and charitable institutions.

2. In the second column the quantity of real property except special franchises owned by such corporation and situated within their tax district.

3. In the third column the actual value of such real property, except special franchises.

4. In the fourth column the amount of the capital stock paid in and secured to be paid in, and of all of such surplus profits or reserve funds as aforesaid, after deducting the sums paid out for all the real estate of the company, wherever the same may be situated, and then belonging to it, and the amount of stock, if any, belonging to the people of the state and to incorporated literary and charitable institutions.

5. In the fifth column the value of any special franchise owned by it as fixed by the state board of tax commissioners. (Former sec. 31 without change.)

**§ 33. Assessment of agent, trustee, guardian or executor.** If a person holds taxable property as agent, trustee, guardian, executor or administrator, he shall be assessed therefor as such, with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment. (Former sec. 32 without change.)

**§ 34. Assessment of omitted property.** The assessors of any tax district shall, upon their own motion, or upon the application of any taxpayer therein, enter in the assessment-roll of the current year any property shown to have been omitted from the assessment-roll of the preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessors shall determine for the preceding year, and such valuation shall be stated in a separate line from the valuation of the current year. (Former sec. 33 without change.)

**§ 35. Debts owing to nonresidents of the United States, how assessed.** Every agent in any county of a nonresident creditor having debts owing to him, taxable in any county of the state, shall annually, on or before June first, furnish to the county treasurer of the county where the debtor resides, a true and accurate statement verified by his oath, of such debts owing on the first day of May next preceding in each town or ward in such county. The county treasurer shall, im-

mediately upon the receipt of such statement, make out and transmit to the assessors of every tax district in the county in which any such debtor resides, a copy of as much of such statement as relates to the tax district of such assessors, with the name of the creditor. The assessors on receipt of such statement from the county treasurer shall, within the time in which they are required to complete the assessment-roll, enter therein the name of such nonresident creditor, and the aggregate amount due him in such tax district on the first day of May next preceding, in the same manner as other personal property is entered on the roll, adding the name of the debtor owing such debt. Any agent neglecting or refusing without good cause to furnish such statement to the county treasurer shall forfeit to the county in which the debtor resides the sum of five hundred dollars, recoverable by the district attorney, if the existence of such debts was known to the agent. (Former sec. 34 without change.)

**§ 36. Notice of completion of assessment roll.** The assessors shall complete the assessment-roll on or before the first day of August, and make out a copy thereof, to be left with one of their number, and forthwith cause a notice to be conspicuously posted in three or more public places in the tax district, stating that they have completed the assessment-roll, and that a copy thereof has been left with one of their number at a specified place, where it may be seen and examined by any person until the third Tuesday of August next following, and that on that day they will meet at a time and place specified in the notice to review their assessments. They shall also between the first and fifth day of August mail a notice to each corporation and person nonresident of their town, who has filed with the town clerk, on or before the fifteenth day of July preceding, a written demand therefor. Such notice shall specify each parcel of land assessed to said corporation or nonresident and the assessed valuation thereof. Upon application by any such nonresident owner of real estate, or by a corporation, having real estate in more than one tax district, the assessors shall fix a time subsequent to the third Tuesday in August, but not later than the thirty-first day of August, for a hearing and to review their assessment. In any city the notice

shall conform to the requirements of the law regulating the time, place and manner of revising assessments in such city. During the time specified in the notice the assessor with whom the roll is left shall submit it to the inspection of every person applying for that purpose. (Former sec. 35, as amended by L. 1909, ch. 403.)

**§ 37. Hearing of complaints.** The assessors shall meet at the time and place specified in such notice, and hear and determine all complaints in relation to such assessments brought before them, and for that purpose they may adjourn from time to time. Such complainants shall file with the assessors a statement, under oath, specifying the respect in which the assessment complained of is incorrect, which verification must be made by the person assessed or whose property is assessed, or by some person authorized to make such statement, and who has knowledge of the facts stated therein. The assessors may administer oaths, take testimony and hear proofs in regard to any such complaint and the assessment to which it relates. If not satisfied that such assessment is erroneous, they may require the person assessed, or his agent or representative, or any other person, to appear before them and be examined concerning such complaint, and to produce any papers relating to such assessment with respect to his property or his residence for the purpose of taxation. If any such person, or his agent or representative, shall wilfully neglect or refuse to attend and be so examined, or to answer any material question put to him, such person shall not be entitled to any reduction of his assessments. Minutes of the examination of every person examined by the assessors upon the hearing of any such complaint shall be taken and filed in the office of the town or city clerk. The assessors shall, after said examination, fix the value of the property of the complainant and for that purpose may increase or diminish the assessment thereof. (Former sec. 36 without change.)

**§ 38. Correction and verification of tax-roll.** When the assessors or a majority of them shall have completed their roll, they shall severally appear before any officer of their county authorized by law to administer oaths and shall severally make and subscribe before such officer an oath in the following form: "We, the undersigned, do severally depose and swear that

we have set down in the foregoing assessment-roll all the real estate situated in the tax district in which we are assessors, according to our best information; and that, with the exception of those cases in which the value of the said real estate has been changed by reason of proof produced before us, and with the exception of those cases in which the value of any special franchise has been fixed by the state board of tax commissioners, we have estimated the value of the said real estate at the sums which a majority of the assessors have decided to be the full value thereof; and, also, that the said assessment-roll contains a true statement of the aggregate amount of the taxable personal estate of each and every person named in such roll over and above the amount of debts due from such persons, respectively, and excluding such stocks as are otherwise taxable, and such other property as is exempt by law from taxation, at the full value thereof, according to our best judgment and belief," which oath shall be written or printed on said roll, signed by the assessors and certified by the officer. (Former sec. 37 without change.)

**§ 39. Filing of roll and notice thereof.** In cities the assessment-roll when thus completed and verified shall be filed on or before September first, in the office of the city clerk there to remain for fifteen days for public inspection. The assessors shall forthwith cause a notice to be posted conspicuously in at least three public places in the tax district and to be published in one or more newspapers, if any, published in the city, that such assessment-roll has been finally completed and stating that it has been so filed and will be open to public inspection. At the expiration of such fifteen days, the city clerk shall deliver such roll to a supervisor of the tax district embraced therein. In towns, when the assessment-roll shall have been thus completed and verified, the assessors shall make two copies thereof, one of which shall be retained by them for the use of themselves and their successors in office, and the other of which, duly certified by the said assessors to be a copy of said assessment-roll, shall, on or before the fifteenth day of September, be filed in the office of the town clerk, and shall thereupon become a public record. The assessors shall forthwith cause a notice to be posted conspicuously in at least



three public places in the tax district and to be published in one or more newspapers, if any, published in the town, that such assessment-roll has been finally completed and stating that such certified copy has been so filed. The said original assessment-roll shall on or before the first day of October be delivered to a supervisor of the tax district embraced therein. Notwithstanding the provisions of this section, the board of supervisors of any county may determine the number of copies of the town assessment-rolls of the towns of such county to be made, by whom such copies shall be made, the date when the certified copy of the town assessment-roll shall be filed in the office of the town clerk, and the date when the original assessment-roll shall be delivered to the supervisor of the town. (Former sec. 38 without change.)

**§ 40. Assessors to apportion valuation of railroad, telegraph, telephone or pipe line companies among school districts.** The assessors of each town in which a railroad, telegraph, telephone or pipe line company is assessed upon property lying in more than one school district therein, shall, within fifteen days after the final completion of the roll, apportion the assessed valuation of the property of each of such corporations among such school districts. Such apportionment shall be signed by the assessors or a majority of them, and be filed with the town clerk within five days thereafter, and thereupon the valuation so fixed shall become the valuation of such property in such school district for the purpose of taxation. In case of failure of the assessors to act, the supervisor of the town shall make such apportionment on request of either the trustees of any school district or of the corporation assessed. The town clerk shall furnish the trustees a certified statement of the valuations apportioned to their respective districts. In case of any alteration in any school district affecting the valuation of such property, the officer making the same shall fix and determine the valuations in the districts affected for the current year. (Former sec. 39 without change of substance.)

**§ 41. Neglect or omission of duty by assessors.** The assessors, in the execution of their duties, shall use the forms and follow the instructions transmitted to them, from time to

time, by the commissioners of taxes. If any assessor shall neglect or omit to perform any duty, the other assessors shall perform such duty and shall certify upon the assessment-roll the name of the delinquent assessor, stating therein the cause of such omission, and the assessment-roll, when otherwise made and completed in accordance with the requirements of this article, shall be deemed to be the assessment-roll of all the assessors. If the assessors shall neglect to meet for the purpose of hearing grievances any person aggrieved by the assessment may appeal to the board of supervisors at its next meeting, which shall have the same power to review and correct such assessment as the assessors have under this article. If any assessor shall refuse or neglect to perform any duty or do any act required of him by this article, he shall forfeit to the county the sum of fifty dollars, to be recovered by the district attorney. (Former sec. 40 without change.)

**§ 42. Abandonment of lot divisions.** Whenever more than ten years shall have elapsed after the subdivision of any tract of land into lots, plots or sites, with or without proposed streets, the owner of such tract, or of any part thereof composed of two or more contiguous lots may, by an instrument in writing, duly executed and acknowledged and describing such land, disclaim and abandon such subdivision including any streets not opened, accepted or used by the public and which are not necessary for the use of an owner or occupant of any part of said tract; and thereupon such subdivision, as to the lands described in such instrument, shall be deemed abandoned and of no effect; and thereafter the lands described therein shall, for the purpose of taxation, be regarded as a single tract. If a map of such subdivision has been filed in the office of the county clerk or register of deeds, such instrument may be recorded in said office, and a notice of such record shall thereupon be indorsed by the clerk or register upon such map. This section shall not apply to a county embracing a portion of the forest preserve. (Former sec. 41 without change.)

**§ 43. Assessment of special franchises.** The state board of tax commissioners shall annually fix and determine the valuation of each special franchise subject to assessment in each city, town or tax district. After the time fixed for hearing com-

plaints the tax commissioners shall finally determine the valuation of the special franchises, and shall file with the clerk of the city or town in which said special franchise is assessed a written statement duly certified by the secretary of the board of the valuation of each special franchise assessed therein as finally fixed and determined by said board; such statement of valuation shall be filed with the town clerk of the respective towns within thirty days next preceding the first day of July in each year; and with the clerks of cities of the state within thirty days before the date set opposite the name of each city in the following schedule. In the city of New York such statement shall be filed with the department of taxes and assessments.

#### SCHEDULE OF DATES FOR FILING OF ASSESSMENTS OF SPECIAL FRANCHISES

NAME OF CITY.	DATE.
Rochester . . . . .	April first
Jamestown . . . . .	April first
Gloversville . . . . .	April first
Ithaca . . . . .	April first
New York city . . . . .	April first
Auburn . . . . .	May first
Corning . . . . .	June first
Glens Falls . . . . .	June first
Hornell . . . . .	June first
Lackawanna . . . . .	June first
Oswego . . . . .	June first
Schenectady . . . . .	July first
North Tonawanda . . . . .	July first
Olean . . . . .	July first
Syracuse . . . . .	July first
Cohoes . . . . .	July first
Ogdensburg . . . . .	July first
Dunkirk . . . . .	July first
Troy . . . . .	July first
Rome . . . . .	July first
Watertown . . . . .	July first

Elmira . . . . .	July first
Lockport . . . . .	July first
Utica . . . . .	July first
Poughkeepsie . . . . .	July first
Little Falls . . . . .	July first
Watervliet . . . . .	July first
Niagara Falls . . . . .	July first
Kingston . . . . .	July first
Newburgh . . . . .	July first
Hudson . . . . .	July first
Amsterdam . . . . .	July first
Geneva . . . . .	July first
Middletown . . . . .	July first
Johnstown . . . . .	July first
Fulton . . . . .	July first
Plattsburgh . . . . .	July first
Tonawanda . . . . .	July first
Rensselaer . . . . .	July first
Oneida . . . . .	July first
Cortland . . . . .	July first
Port Jervis . . . . .	July first
Oneonta . . . . .	July first
Yonkers . . . . .	July first
Binghamton . . . . .	September first
Albany . . . . .	September first
Mount Vernon . . . . .	October first
New Rochelle . . . . .	October first
Buffalo . . . . .	December first

Each city or town clerk shall, within five days after the receipt by him of the statement of assessment of a special franchise by the state board, deliver a copy of such statement certified by him to the assessors or other officers charged with the duty of making local assessments in each tax district in said city or town and to the assessors of villages and commissioners of highways within their respective towns and villages. The valuation of every special franchise as so fixed by the state board shall be entered by the assessors or other officers in the proper column of the assess-

ment roll before the final revision and certification of such roll by them, and become part thereof with the same force and effect as if such assessment had been originally made by such assessor or other officer. If a special franchise assessed in a town is wholly within a village, the valuation fixed by the state board for the town shall also be the valuation for the village. If a part only of such special franchise is in a village, or is in a village situated in more than one tax district, it shall be the duty of the village assessors to ascertain and determine what portion of the valuation of such franchise, as the same has been fixed by the state board, shall be placed upon the tax roll for village purposes. The valuation apportioned to the town shall be the assessed valuation for highway purposes, and in case part of such special franchise shall be assessed in a village and part thereof in a town outside a village, the town assessors shall meet on the third Tuesday in August in each year and apportion the valuation of such special franchises between such town outside the village and such village for highway purposes. The town assessors shall make an apportionment among school districts at the time and in the manner required by section forty of this chapter. The valuations so fixed by the state board shall be the assessed valuation on which all taxes based on such special franchise in the city, town or village for state, municipal, school or highway purposes shall be levied during the next ensuing year. The assessors or other taxing officer, or other local officer in any city, town or village, or any state or county officer, shall on demand furnish to the state board of tax commissioners any information required by such board for the purpose of determining the value of a special franchise. (Former sec. 42, as amended by L. 1909, ch. 275 and L. 1909, chs. 7 and 458.)

#### **§ 44. Report to state board of tax commissioners.**

Every person, copartnership, association or corporation subject to taxation on a special franchise, shall, within thirty days after such special franchise is acquired, make a written report to the state board of tax commissioners containing a full description of every special franchise possessed or enjoyed by such person, copartnership, association or corporation, a copy of the special law, grant,

ordinance or contract under which the same is held, or if possessed or enjoyed under a general law, a reference to such law, a statement of any condition, obligation or burden imposed upon such special franchise, or under which the same is enjoyed, together with any other information relating to the value of such special franchise, required by the state board. The state board of tax commissioners may from time to time require a further or supplemental report from any such person, copartnership, association or corporation, containing information and data upon such matters as it may specify. Every report required by this section shall have annexed thereto the affidavit of the president, vice-president, secretary or treasurer of the association or corporation, or one of the persons or one of the members of the copartnership making the same, to the effect that the statements contained therein are true. Such board may prepare blanks to be used in making the reports required by this section. Every person, copartnership, association or corporation failing to make the report required by this section, or failing to make any special report required by the state board of tax commissioners within a reasonable time specified by it, shall forfeit to the people of the state the sum of one hundred dollars for every such failure and the additional sum of ten dollars for each day that such failure continues, and shall not be entitled to review the assessment by certiorari, as provided by section forty-six of this chapter. (Former sec. 43 without change of substance.)

**§ 45. Hearing on special franchise assessment.** On making an assessment of a special franchise, the state board of tax commissioners shall immediately give notice in writing to the person, copartnership, association or corporation affected, and to each city or town in which such special franchise is subject to assessment, stating in substance that such assessment has been made, the total valuation of such special franchise, and the valuation thereof in each city, town or tax district; and that the board will meet at its office in the city of Albany on a day specified in such notice, which must not be less than twenty nor more than thirty days from the date of the notice, to hear and determine any complaint concerning such assessment. But no notice need be given any such town unless the supervisor thereof shall at least fifteen days prior to the time fixed for such hearing file with said

board a request in writing for notice thereof. Such notice must be served at least ten days before the day fixed for the hearing; and it may be served on a copartnership, association or corporation, by mailing a copy thereof to it at its principal office or place of business; and on a person, either personally or by mailing it to him at his place of business or last known place of residence; and on a city or town, by mailing it to the mayor of such city or the supervisor of such town at the address specified in such request. A city or town entitled to notice under this section shall have the right to be heard and to file affidavits and other proofs in respect to the valuation of such special franchise. Section thirty-seven of this chapter applies so far as practicable to a hearing by the state board of tax commissioners under this section. (Former sec. 44 without change of substance.)

**§ 46. Certiorari to review assessment.** An assessment of a special franchise by the state board of tax commissioners may be reviewed in the manner prescribed by article thirteen of this chapter, and that article applies so far as practicable to such an assessment, in the same manner and with the same force and effect as if the assessment had been made by local assessors; a petition for a writ of certiorari to review the assessment must be presented within fifteen days after the completion and filing of the assessment-roll, and the first posting or publication of the notice thereof as required by law. Such writ must run to and be answered by said state board of tax commissioners and no writ of certiorari to review any assessment of a special franchise shall run to any other board or officer unless otherwise directed by the court or judge granting the writ. An adjudication made in the proceeding instituted by such writ of certiorari shall be binding upon the local assessors and any ministerial officer who performs any duty in the collection of said assessment in the same manner as though said local assessors or officers had been parties to the proceeding. The state board of tax commissioners on filing with the city, town or village clerk a statement of the valuation of a special franchise, shall give to the person, copartnership, association or corporation affected written notice that such statement has been filed, and such notice may be

served on a copartnership, association or corporation by mailing a copy thereof to it at its principal office or place of business, and on a person either personally or by mailing it to him at his place of business or last known place of residence. (Former sec. 45 without change of substance.)

**§ 47. Tax commissioners to appear by counsel.**

In any proceeding for the review of an assessment of a special franchise made by the state board of tax commissioners, said state board of tax commissioners is authorized to appear by counsel to be designated by the attorney-general. The compensation of such counsel and the necessary and proper expenses and disbursements, including the expense of procuring the evidence of experts, incurred or made by him in the defense of such proceeding, and upon any appeals therein, shall when audited and allowed as are other charges against such tax district, be a charge upon the tax district upon whose rolls appears the assessment sought to be reviewed. Where, in one proceeding, there is reviewed the assessment of a special franchise in more than one tax district, separate accounts shall be rendered for said costs, expenses and disbursements to the proper officer of each of said tax districts and audited and allowed by him as aforesaid. For the purposes of this section, the city of New York shall be deemed one tax district. (Former sec. 45a without change.)

**§ 48. Deduction from special franchise tax for local purposes.** If, when the tax assessed on any special franchise is due and payable under the provisions of law applicable to the city, town or village in which the tangible property is located, it shall appear that the person, copartnership, association or corporation affected has paid to such city, town or village for its exclusive use within the next preceding year, under any agreement therefor, or under any statute requiring the same, any sum based upon a percentage of gross earnings, or any other income, or any license fee, or any sum of money on account of such special franchise, granted to or possessed by such person, copartnership, association or corporation, which payment was in the nature of a tax, all amounts so paid for the exclusive use of such city, town or village except money paid or expended for paving or repairing



of pavement of any street, highway or public place, shall be deducted from any tax based on the assessment made by the state board of tax commissioners for city, town or village purposes, but not otherwise; and the remainder shall be the tax on such special franchise payable for city, town or village purposes. The chamberlain or treasurer of a city, the treasurer of a village, the supervisor of a town, or other officer to whom any sum is paid for which a person, copartnership, association or corporation is entitled to credit as provided in this section, shall, not less than five nor more than twenty days before a tax on a special franchise is payable, make and deliver to the collector or receiver of taxes or other officer authorized to receive taxes for such city, town or village, his certificate showing the several amounts which have been paid during the year ending on the day of the date of the certificate. On the receipt of such certificate the collector, receiver or other officer shall immediately credit on the tax-roll to the person, copartnership, association or corporation affected the amount stated in such certificate, on any tax levied against such person, copartnership, association or corporation on an assessment of a special franchise for city, town or village purposes only, but no credit shall be given on account of such payment or certificate in any other year, nor for a greater sum than the amount of the special franchise tax for city, town or village purposes, for the current year; and he shall collect and receive the balance, if any, of such tax as required by law. (Former sec. 46 without change.)

**§ 49. Special franchise tax not to affect other tax.** The imposition or payment of a special franchise tax as provided in this chapter shall not relieve any association, copartnership or corporation from the payment of any organization tax or franchise tax or any other tax otherwise imposed by article nine of this chapter, or by any other provision of law; but tangible property subject to a special franchise tax situated in, upon, under or above any street, highway, public place or public waters, as described in subdivision three of section two, shall not be taxable except upon the assessment made as herein provided by the state board of tax commissioners. (Former sec. 47 without change.)

**ARTICLE 3****Equalization of Assessment and Levy of Tax**

Section 50. Equalization by board of supervisors.

51. Appointment of commissioners of equalization.
52. Examination of valuations.
53. Report to supervisors.
54. Description of real property of nonresidents.
55. Review of assessments against nonresident owners of rents reserved.
56. Correction of errors by board of supervisors.
57. Reassessment of property illegally assessed.
58. Levy of tax by supervisors.
59. Tax-roll and collector's warrant.
60. Statement of taxes upon certain corporations by clerk of supervisors.
61. Statement of valuation to be forwarded to comptroller.
62. Abstract of warrant to be furnished county treasurer.
63. Certain errors in roll to be corrected.

**§ 50. Equalization by board of supervisors.** 1. The board of supervisors of each county in this state, at its annual meeting, shall examine the assessment-rolls of the several tax districts in the county, for the purpose of ascertaining whether the valuations in one tax district bear a just relation to the valuations in all the tax districts in the county; and the board may increase or diminish the aggregate valuations of real estate in any tax district, by adding or deducting such sum upon the hundred, as may, in its opinion, be necessary to produce a just relation between all the valuations of real estate in the county; but it shall, in no instance, except as provided in subdivision two of this section, change the aggregate valuations of all the tax districts from the aggregate valuation thereof as made by the assessors.

2. The board of supervisors in any county of the state having a population of more than fifty-five thousand and less than sixty thousand inhabitants according to the federal enumeration next preceding the passage of this chapter and which adjoins a city of the first class may, in its discretion, when examining the assessment-rolls of the several tax districts of the county, as above provided, exclude from the tax-rolls of said districts, to be prepared by said board, such parcels of real property as have been struck down to the county at a tax sale and not redeemed as provided in section one hundred and fifty-two of this chapter. No such properties shall be so excluded from said tax-rolls except by a resolution of said board adopted at an annual meeting by a vote of a majority of the members thereof. Whenever such real property is so excluded from the tax-rolls by the board the total of the assessed valuations of the real estate of the several tax districts, as the same appear on the completed tax-rolls, shall be the aggregate valuation of the taxable real estate in the county.

**§ 51. Appointment of commissioners of equalization.** The board of supervisors of any county of the state may by the concurring vote of a majority of all the supervisors elected to such board, resolve to appoint three persons to be commissioners of equalization of such county. They shall thereupon appoint such commissioners, two of whom shall be residents of such county and not members of the board of supervisors, and the third commissioner shall not be a resident of or a taxpayer in such county, but shall reside in the judicial district in which such county is situated. If there be one or more cities in such county one of such commissioners shall be a resident of such city or cities and one shall be a resident of the towns in such county outside of such city or cities. The commissioner appointed from such city or cities shall be named by the supervisors representing such city or cities, and the commissioner appointed from the towns outside of such city or cities shall be named by the supervisors representing such towns. Both such commissioners, including the third commissioner appointed from the judicial district outside of such county,

shall be confirmed by a two-thirds vote of all the members of the board of supervisors. If, after such board has resolved to appoint such commissioners of equalization, they are unable to agree upon the commissioners to be appointed as provided by this section, and such commissioners are not appointed before the first day of July, succeeding the time when such resolution was adopted, the clerk of such board shall apply to the county judge of such county certifying to him the fact that such resolution was adopted and such commissioners have not been appointed pursuant thereto, and such county judge shall appoint the commissioners subject to the provisions of this section relating to their places of residence. The term of office of each such commissioner shall be three years. No more than one commissioner shall reside in the same town or city, and if a commissioner remove to a town or city in which another commissioner resides, the office of the commissioner so removing shall thereon become vacant. Such appointments shall be so made that not more than a majority of the commissioners belong to the same political party, and the other commissioner shall be chosen from the other political party polling in such county at the last general election either the highest or the next highest number of votes. If the office of any commissioner become vacant before the expiration of his term, such vacancy shall be filled, for the unexpired term, by the appointment of a person of the same political faith as his predecessor at the time of his appointment. Each commissioner shall be paid by the county for his services, a sum to be fixed by the board of supervisors, not exceeding the rate of four dollars per day, for the time necessarily and actually occupied in the performance of his duties, and his necessary and reasonable expenses incurred while absent from his home in the discharge of his duties, but the total amount paid to any commissioner for his services and expenses in any one year shall not exceed three hundred dollars. (Source. L. 1896, ch. 820, sec. 1, without change of substance.)

**§ 52. Examination of valuations.** Between the first day of September and the time of the annual meeting of the board of supervisors in each year, the commissioners shall examine the assessment-rolls of the several towns in their county and shall

visit each town therein once in each alternate year between such dates, or once in each year when deemed necessary by them, for the purpose of ascertaining whether the valuations in one town or ward bear a just relation to the valuations in all the towns and wards in the county, and they may increase or diminish the aggregate valuations of real estate in any town or ward by adding or deducting such sum upon the hundred as may, in their opinion, be necessary to produce a just relation between all the valuations of real estate in the county, but they shall in no instance reduce the aggregate valuations of all the towns and wards below the aggregate valuations thereof as made by the assessors. If the office of any commissioner become vacant before the expiration of his term, such vacancy shall be filled for the unexpired term by the appointment of a person of the same political faith as his predecessor at the time of his appointment. (Source. L. 1896, ch. 820, sec. 2, as amended by L. 1904, ch. 155, sec. 1 without change of substance.)

**§ 53. Report to supervisors.** On or before the fourth day of the annual meeting of the board of supervisors in each year the commissioners shall file with the clerk of such board of supervisors their report of the equalized valuations of real estate, signed by a majority of such commissioners, and the same shall be binding and conclusive on such board of supervisors as an equalization of the assessments of real estate for such year. (Source. L. 1896, ch. 820, sec. 3 without change of substance.)

**§ 54. Description of real property of nonresidents.** The board of supervisors of each county, at its annual meeting, shall examine the assessment-rolls of the several tax districts, and shall make such changes in the descriptions of the real property of nonresidents as may be necessary to render such descriptions sufficiently definite for the purposes of collection of taxes by sale thereof. If a sufficiently definite description can not be obtained during the session, the board shall cause the same to be obtained for the next annual session, and the property shall not be taxed until such description is obtained, and shall then be taxed for the year so omitted, in the manner provided for taxing omitted lands. (Former sec. 51 without change.)

**§ 55. Review of assessments against nonresident owners of rents reserved.** If an assessment of taxable rents shall have been made against any person in any tax district of which he is not an actual resident, the board of supervisors of the county shall have the same power and authority in all respects, and it shall be its duty to correct such assessments as to the valuation of such rents and as to the gross amount for which such persons shall be assessed therefor, as the assessors of a tax district have as to the assessment of personal property of an actual resident of such tax district. The board may reduce the amount of any such assessment, if necessary, to make such assessment just when compared with the other assessments of property upon such roll. (Former sec. 52 without change.)

**§ 56. Correction of errors by board of supervisors.** If it shall be made to appear to the board of supervisors of any county, upon the verified petition of the assessors of any tax district:

First. That any property taxable therein has, by any mistake in transcribing or copying the assessment-roll of the preceding year, been placed on the assessment-roll delivered to the supervisor at a valuation less than that actually appearing upon the original roll signed by the assessors, such board shall insert in the assessment-roll of the current year an assessment of the property upon the valuation equal to the difference between the actual valuation made by the assessors and the amount at which, by such mistake, the property was placed upon the roll of the preceding year, and tax the same at the rate per centum imposed upon property in such tax district in the year in which the mistake occurred.

Second. That any taxable property therein has been omitted from the assessment-roll of the preceding year, such board shall place the same on the roll of the current year at its valuation for the preceding year, to be fixed by the assessors in their petition, and shall tax the same at the rate per centum of the preceding year.

Third. That taxable property has been omitted from the assessment-roll for the current year, such board shall place the same thereon at a valuation to be fixed by the assessors in their petition, and shall tax the same at the rate per centum of the current year.

A copy of the petition under the second or third subdivision of this section, with a notice of the presentation thereof to the board of supervisors, shall be served personally on the person alleged to be liable to taxation for the land omitted from the assessment-roll, at least ten days before the meeting of the board of supervisors; and the board of supervisors shall take no action on such petition, unless proof of the personal service of such petition and notice be made to them by affidavit. The board of supervisors shall give to the person alleged to be liable to taxation for such omitted land, an opportunity to be heard, and on such hearing and review the board of supervisors shall have, as to such omitted property, all the powers of the assessors of a tax district in reviewing and correcting the assessment-roll. The whole amount of tax levied upon land or property omitted in the tax levy of the preceding year shall be deducted from the aggregate of taxation to be levied on the tax district for the current year before such tax is levied. (Former sec. 53 without change.)

### **§ 57. Reassessment of property illegally assessed.**

Whenever by the final judgment of a court of competent jurisdiction, it appears to the board of supervisors that any property liable to taxation in any year was erroneously or illegally assessed, and that by reason of such erroneous or illegal assessment, such property did not become subject to taxation for such year, the board shall place the same on the roll of the current year at the valuation thereof, if any, fixed by the assessors for such preceding year; and in case no valuation was fixed by the assessors, such property shall be assessed by the board at such valuation as they may determine for the preceding year. Before fixing such valuation, the board of supervisors shall give to the owners of such property, at the time of the assessment by the board, a notice of at least five days and an opportunity to be heard, and

on such hearing, the board shall have, as to such property, all the powers of the assessors of a tax district in reviewing and correcting an assessment-roll. Such property shall be taxed at the rate per centum of such preceding year. The whole amount of tax on property levied in pursuance of this section shall be deducted from the aggregate of taxation to be levied on the tax district for the current year, before such tax is levied. (Former sec. 54 without change.)

**§ 58. Levy of tax by supervisors.** The board of supervisors of each county shall, at its annual meeting, levy the taxes for the county, including the state tax, upon the valuations as equalized by it and estimate and set down in a separate column in the assessment-roll of each tax district therein, opposite to the sums set down as the valuation of real and personal property or property of incorporated companies or of the taxable rents reserved, the sum to be paid as a tax thereon, including the state tax, as fixed by the comptroller. Such assessment-roll shall, when the warrant is annexed thereto, become the tax-roll of the tax district, and a copy thereof shall be delivered to the proper supervisor, who shall deliver it to the clerk of the proper city or town to be kept by him for its use. (Former sec. 55 without change.)

**§ 59. Tax-roll and collector's warrant.** On or before December fifteenth in each year, or such date as may be designated by a resolution of the board of supervisors of any county, not embracing a portion of the forest preserve not later, however, than the fifteenth day of April in each year, the board of supervisors shall annex to the tax-roll a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the collector of each tax district to whom the same is directed to collect from the several persons named in said tax roll the several sums mentioned in the last column thereof, opposite their respective names, except taxes upon the shares of stock of banks and banking associations, on or before the first day of the following February, where the same is annexed on or before the fifteenth of December, in each year, as above provided. But where, how-



, the time of annexing the same and performing the several duties herein imposed is deferred to a later date by resolution as aforesaid, then on or before the first day of June, following the said later date, and further commanding him to pay over on or before the said first day of February or first day of June, as the case may be, if he be a collector of a city or a division thereof, all moneys so collected appearing on said roll to the treasurer of the county, or if he be a collector of a town:

1. To the commissioners of highways of the town, such sum as shall have been raised for the support of highways and bridges therein.

2. To the overseers of the poor of the town, such sum as shall have been levied, to be expended by such overseers for the support of the poor therein.

3. To the supervisor of the town, all the moneys levied therein, to defray any other town expenses or charges.

4. To the treasurer of the county, the residue of the money so collected.

If the law shall direct the taxes levied for any locality for special purposes in a city or town to be paid to any person or officer other than those named in this section, the warrant shall be varied so as to conform to such direction. The warrant shall authorize the collector to levy such taxes by distress and sale, in case of nonpayment. The corrected assessment-roll, or a fair copy thereof, shall be delivered by the board of supervisors to the collector of the tax on or before December fifteenth, in each year, unless another date is designated by the board of supervisors in the manner above specified, then in that event, on or before such date so designated. (Former sec. 56 without change of substance.)

**§ 60. Statement of taxes upon certain corporations by clerk of supervisors.** The clerk of each board of supervisors shall, within five days after the tax warrant is completed, deliver to the county treasurer a statement showing the names, valuation of property and the amount of tax of every railroad corporation and telegraph, telephone and electric-light line in each tax district in the county, and on refusal or neglect

so to do, shall forfeit to the county the sum of one hundred dollars, to be sued for by the district attorney in the name of the county. (Former sec. 57 without change.)

**§ 61. Statement of valuation to be forwarded to comptroller.** The clerk of each board of supervisors shall, on or before the second Monday in December, transmit to the comptroller, in the form to be prescribed by such comptroller, a certificate or return of the aggregate assessed and equalized valuation of the real and personal estate in each tax district as the valuation of such real estate has been corrected by such board, and the amount of tax assessed thereon for town, city, school, county and state purposes. Also the aggregate assessed valuation of personal property classified as follows:

1. Property of resident natural persons assessed pursuant to section twenty-one.

2. Property held by agents, trustees, guardians, executors, or administrators assessed pursuant to sections eight and thirty-three.

3. Property of domestic corporations assessed pursuant to section twelve.

4. Property of nonresident natural persons assessed pursuant to subdivision one of section seven.

5. Property of nonresident natural persons assessed pursuant to subdivision two of section seven.

6. Property of foreign corporations assessed pursuant to section seven.

In the city of New York such report shall be made by the department of taxes and assessments. (Former sec. 58 without change of substance.)

**§ 62. Abstract of warrant to be furnished county treasurer.** On or before the twentieth day of December in each year, the clerk of the board of supervisors shall transmit to the treasurer of the county an abstract of the tax-rolls, stating the names of the collectors, the amount of money which each is to collect, the purpose for which it is to be collected, and

persons to whom and the time when it is to be paid. The county treasurer, on receiving such account, shall charge to each collector the amount to be collected by him. (Former sec. 59 with change.)

**63. Certain errors in roll to be corrected.** The assessment of a nonresident parcel of real estate in the residential portion of the roll, the assessment of a resident parcel of real estate in the nonresident portion of the roll, an error in the name of the owner or occupant or the assessment of a parcel of real estate to the name of a deceased person or to his estate, shall not render the assessment invalid or render the tax levied on the valuation of said real estate invalid. The board of supervisors of each county may at any time before levying the tax as provided in this article, at the request of the supervisor of the tax district in which the real estate is situated, correct any errors which may come to his knowledge in the assessment of any parcel of real estate in his district, in either of the cases mentioned in this section. (Former sec. 60 without change of substance.)

**ARTICLE 4.****Collection of Taxes**

- Section 69. Notice by collector.
70. Notice to nonresidents.
71. Collection of taxes.
72. Collection of taxes assessed against stocks in banks and banking associations.
73. Payment of taxes by railroad and certain other corporations.
74. Enforcement of tax against telegraph, telephone and electric-light lines.
75. Collection of taxes on rents reserved.
76. Collection of unpaid taxes on debts owing to nonresidents of the United States.
77. Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return.
78. Remedy of tenant for taxes paid by him.
79. Payment of taxes on part of lot.
80. Payment of taxes on state lands in forest preserve.
81. Fees of collector.
82. Return by collector of unpaid taxes.
83. Return when collection has been enjoined.
84. Payment of money collected.
85. Extension of time for collection.
86. Appointment of collector in case of vacancy.
87. When sheriff shall execute collector's warrant.
88. Satisfaction of collector's bond.
89. Unpaid taxes on resident real property to be reassessed.
90. Payment to creditors of the county.
91. Payment of state tax.
92. Accounts of county treasurer with comptroller.
93. Losses by default of collector or treasurer.
94. Receipts for taxes.
95. Article, how applicable.

**§ 69. Notice by collector.** Every collector, upon receiving a tax-roll and warrant, shall forthwith cause notice of the reception thereof to be posted in five conspicuous places in the tax district, specifying one or more convenient places in such tax district, where he will attend from nine o'clock in the forenoon until four o'clock in the afternoon, at least three days, and if in a city, at least five days, in each week for thirty days from the date of the notice, which shall be the date of the posting or first publication thereof, which days shall be specified in such notice, for the purpose of receiving the taxes assessed upon such roll. The collector shall attend accordingly, and any person may pay his taxes to such collector at the time and place so designated, or at any other time or place. In a city, the notice in addition to being posted shall be published once in each week, for two weeks successively, in a newspaper published in such city. On the written demand of a nonresident owner of real property included in such tax-roll, and the payment by such owner to the collector of the sum of twenty-five cents, the collector shall within twenty-four hours after the receipt of such demand mail in a postpaid envelope directed to such nonresident owner, to the address to be furnished in such demand, a statement of the amount of taxes assessed against such property with a notice of the dates and places fixed by him for receiving taxes. (Former sec. 70 without change of substance.)

**§ 70. Notice to nonresidents.** A person or corporation who is the owner of, or liable to assessment for, an interest in real property situated and liable to assessment and taxation in a town in which he or it is not actually a resident may file with the town clerk of such town a notice stating his name, residence and post office address, or in case of a corporation, its principal office, a description of the premises sufficient to identify the same, and if situated in a village or school district, the name of each such village and number and designation of each such school district. Such notice shall be valid and continue in effect until cancelled by such person or corporation. The town clerk shall, within five days after the delivery of the warrants for the collection of taxes in such tax districts, furnish to the collectors of the town, and the

collector of each village and school district in which such real property is situated, and such collectors shall within such time apply for, a transcript of all notices so filed, and each of such collectors shall within five days after the receipt of such transcripts mail to each person or corporation filing such notice, at the post office address stated therein, a statement of the amount of taxes due on said property and the times and places at which the same may be paid. In case said statement shall not be furnished as herein provided, such person or corporation shall not be liable for fees for collection in excess of one per centum. Upon the filing of such notice the town clerk shall be entitled to receive a fee of one dollar from the person or corporation offering such notice, which shall be in full for all services rendered hereunder. (Former sec. 70a, as amended by L. 1909, ch. 207.)

**§ 71. Collection of taxes.** After the expiration of such period of thirty days, the collector shall call, at least once, on every person taxed upon such roll whose taxes are unpaid, at his usual place of residence, if he is an actual inhabitant of such tax district, and demand payment of the taxes charged to him on his property. If any person shall neglect or refuse to pay any tax imposed on him, the collector shall levy upon any personal property in the county belonging to or in the possession of any person who ought to pay the tax, and cause the same to be sold at public auction for the payment of such tax, and the fees and expenses of collection; and no claim of property to be made thereto by any other person shall be available to prevent such sale. Public notice of the time and place of sale of the property to be sold shall be given by posting the same in at least three public places in the tax district where the sale is to be made, at least six days previous thereto. If the proceeds of such sale shall be more than the amount of such tax, the fees of the collection and the expenses of the sale, the surplus shall be paid to the person against whom the tax was assessed. If any other person shall claim the surplus, on the ground that the property sold belonged to him, and such claim be admitted by the person for the payment of whose tax the sale was made, such surplus shall be paid to such other person. If such claim be contested by the person for the payment of whose tax the

property was sold, such surplus shall be paid over by the collector to the supervisor of the town, who shall retain the same until the rights of the parties thereto shall be determined by due course of law, or by agreement in writing made by them and filed with the supervisor. The collector upon payment of the taxes shall state in the column of the tax-roll provided therefor, the date of such payment, and shall write his name after such date.

**§ 72. Collection of taxes assessed against stocks in banks and banking associations.** Every bank or banking association shall retain any dividend until the delivery to the collector of the tax-roll and warrant of the current year, and within ten days after such delivery shall pay to such collector so much of such dividend as may be necessary to pay any unpaid taxes assessed on the stock upon which such dividend is declared. In case the owner of such stock resides in a place other than where the bank or banking association is located, the same power may be exercised in collecting the tax so assessed as is given in case a person has removed from a tax district in which the assessment was made. The tax so assessed shall be and remain a lien on the shares of stock against which it is assessed till the payment of such tax, and if the stock is transferred it shall be subject to such lien. The collector or county treasurer may foreclose such lien in any court of record, and collect from the avails of the sale of the stock the tax assessed against the same. In addition thereto, the same remedy may be had for the collection of the tax on such shares as is now provided by law for enforcing payment of personal tax against residents.

**§ 73. Payment of taxes by railroad and certain other corporations.** Any railroad, telegraph, telephone or electric-light company may, within thirty days after receipt of notice by the county treasurer from the clerk of the board of supervisors, pay its tax, with one per centum fees, to the county treasurer, who shall credit the same with such fees to the collector of the tax district, unless otherwise required by law. If not so paid the county treasurer shall notify the collector of the tax district where it is due, and he shall then proceed to collect under his warrant.

Until such notice from the treasurer the collector shall not enforce payment of such taxes, but may receive the same, with the fees allowed by law, at any time.

**§ 74. Enforcement of tax against telegraph, telephone and electric-light lines.** Collection of tax against a telegraph, telephone or electric-light line may be enforced by sale of the instruments and batteries connected with such line, and in case there is not sufficient personal property, together with such instruments and batteries, to pay such tax and the percentage due the collector, he shall return a statement thereof to the county treasurer as other unpaid taxes are returned, and the county treasurer shall proceed to sell such part of the line in the tax district where the tax was levied as may be necessary to satisfy the unpaid taxes and percentage, in the manner now provided by law for the sale of lands on execution, and upon such sale shall execute to the purchaser a conveyance of such part of said line, and the purchaser shall thereupon become the owner thereof. Nothing herein contained shall be construed to prevent collection of such taxes by any procedure now provided by law.

**§ 75. Collection of taxes on rents reserved.** If any tax upon any such tax-roll upon rents reserved is not paid, the collector shall collect the same by levy and sale of the personal property of the persons against whom the tax is levied, which may be found within the county. If no sufficient personal property belonging to such person can be found in the county, the collector shall collect such tax of the tenant or lessee in possession of the premises, on which the rent is reserved, in the same manner as if such tax had been assessed against such tenant or lessee. Every such tenant or lessee paying any such tax, or of whom any such tax shall be collected, shall be entitled to have the amount thereof, with interest, deducted from the amount of rent reserved upon such premises, which may be due or may thereafter become due thereon, or may maintain an action to recover the same.

**§ 76. Collection of unpaid taxes on debts owing to nonresidents of the United States.** If it shall appear by the return of any collector that any tax imposed upon a debt owing



to a person residing out of the United States remains unpaid, the county treasurer shall, after the expiration of twenty days from such return, issue his warrant to the sheriff of any county in this state where any debtor of any such nonresident creditor may reside, commanding him to make of the real and personal property of such nonresident the amount of such tax, to be specified in a schedule annexed to the warrant, with his fees and the sum of one dollar for the expense of issuing such warrant, and to return the warrant to the treasurer issuing the same, and to pay over to him the money which shall be collected by virtue thereof, except the sheriff's fees, by a day therein to be specified within sixty days from the date thereof. The taxes upon several debts owing to a nonresident shall be included in one warrant. The taxes upon several debts owing to different nonresidents may be included in the same warrant, and the sheriff shall be directed to levy the sum specified in the schedule annexed, upon the real and personal property of the nonresidents, respectively, opposite to whose names, respectively, such sums shall be written, with fifty cents for the expenses of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the nonresidents against whom issued from the time an actual levy shall be made upon any property by virtue thereof, and the sheriff to whom the warrant shall be directed shall proceed upon the same, in all respects, with like effect, and in the same manner, as prescribed by law in respect to execution against property issued upon judgment rendered in the supreme court, and shall be entitled to the same fees for his services in executing the same, to be collected in the same manner.

**§ 77. Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return.**

If any sheriff shall neglect to return any such warrant as directed therein, or to pay over any money collected by him in pursuance thereof, he shall be proceeded against in the supreme court by attachment in the same manner, and with like effect, as for similar neglect in reference to an execution issued out of the supreme court in a similar action, and the proceedings therein shall be

the same in all respects. If any such warrant shall be returned unsatisfied, wholly or partly, the county treasurer may obtain an order from a judge of the supreme court of the district, or a county judge of the county, of such treasurer issuing the warrant, requiring such nonresident or any person having property of such nonresident or indebted to him, to appear and answer concerning the property of such nonresident. The same remedies and proceedings may be had in the name of such county treasurer or comptroller before the officer granting such order, and with a like effect, as are provided by law in proceedings against a judgment debtor supplementary to execution against him, returned wholly or in part unsatisfied. The expenses of a county treasurer, and such compensation as the board of supervisors may allow him for his services under this section, and for making and transmitting to the assessors of the several towns of his county an abstract or copy of the statements of the agents of nonresident creditors, shall be a county charge.

**§ 78. Remedy of tenant for taxes paid by him.**

If a tax upon real property shall have been collected of any occupant or tenant, and any other person, by agreement or otherwise, ought to pay such tax, or any part thereof, such occupant or tenant shall be entitled to recover, by action, the amount which such person ought to have paid; or to retain the same from any rent due or accruing from him to such person for the land so taxed.

**§ 79. Payment of taxes on part of lot.** The collector shall receive the tax on part of any lot, piece or parcel of land charged with taxes, provided the person paying such tax shall furnish such particular specification of such part, and in case the tax on the remainder thereof shall remain unpaid the collector shall enter such specification on his return to the county treasurer, clearly showing the part on which the tax remains unpaid, and if the part on which the tax shall be so paid shall be an undivided share, the person paying the same shall state to the collector who is the owner of such share, and the collector shall enter the name of such owner on his account of arrears of taxes, and such share shall be excepted in case of a sale for the tax on the remainder.

**§ 80. Payment of taxes on state lands in forest preserve.** The treasurer of the state, upon the certificate of the comptroller as to the correct amount of such tax, shall pay the tax levied upon state lands in the forest preserve, by crediting to the treasurer of the county in which such lands may be situated, such taxes, upon the amount payable by such county treasurer to the state for state tax. No fees shall be allowed by the comptroller to the county treasurer for such portion of the state tax as is so paid.

**§ 81. Fees of collector.** On all taxes paid within thirty days from the date of notice that he has received the roll, the collector shall be entitled to receive, if the aggregate amount shall not exceed two thousand dollars, two per centum, and otherwise one per centum, in addition thereto. On all taxes collected after the expiration of such period of thirty days, the collector shall be entitled to receive five per centum in addition thereto. The collector shall be entitled to receive from the county treasurer two per centum as fees for all taxes returned to the county treasury as unpaid. [As amended by L. 1909, ch. 240, § 77.]

**§ 82. Return by collector of unpaid taxes.** Every collector who makes and delivers to the county treasurer an account of unpaid taxes, upon the tax-roll annexed to his warrant, which he shall not have been able to collect, verified by his affidavit, that the sums mentioned therein remain unpaid, and that he has not, upon diligent inquiry, been able to discover any personal property out of which the same could be collected by levy and sale, shall be credited by the county treasurer with the amount of such account. In making such return of unpaid taxes, the collector shall add thereto five per centum of the amount thereof. In case such tax is uncollected upon lands assessed to a resident he shall also state the reason why the same was not collected. Any collector who has heretofore failed in making such return of unpaid taxes, may make such return, whether his term of office has expired or not, verified by his affidavit, to the county treasurer any time within eight years after such failure and before the lands against which said taxes are assessed are advertised for sale pursuant to this chapter, and in case any collector shall heretofore or hereafter fail

to add said five per centum the county treasurer shall add the aforesaid five per centum of the amount of said uncollected tax as aforesaid. Such return shall be indorsed upon or attached to said roll, and shall be in the form to be prescribed by the state board of tax commissioners. Such tax and percentage may be paid to the county treasurer at any time before a return is made to the comptroller. The county treasurer in counties in which lands are sold by him for the nonpayment of taxes, is hereby authorized to incur and pay for such expenses as he may deem necessary for the examination of collector's returns and descriptions of property to be sold pursuant to this chapter, and the procurement of proper collector's returns and the examinations and procurement of matters and facts as he may deem necessary to make a valid tax sale hereunder, but such expense shall not exceed the amount of the five per centum added as aforesaid.

**§ 83. Return when collection has been enjoined.**

Any stay, lawfully granted by any court of record by injunction or other order or proceeding, of the collection of any tax existing at the expiration of the period for the collection of the tax under any warrant or process in the hands of the collector or other officer for the collection thereof, or existing at the time of the expiration of the term of office of the collector or officer holding such warrant, shall operate as an extension of the time within which such collector or other officer may collect such tax until such stay is terminated and for the period of thirty days thereafter. As to all other taxes to be collected under any such warrant or process, the collector or officer holding the warrant or process shall make a return thereof within the time prescribed by law.

**§ 84. Payment of money collected.** Every collector shall, within one week after the time prescribed in his warrant for the payment of the moneys directed therein to be paid, pay to the officers and persons specified therein, the sums required in such warrant to be paid to them respectively. The officers and persons other than the county treasurer, to whom any such money shall be paid, shall deliver to the collector duplicate receipts therefor, one of which duplicates shall be filed by the collector with the county

treasurer and shall entitle him to a credit in the books of the county treasurer for the amount therein stated to have been received, and no other evidence of such payment shall be received by the county treasurer. If any greater amount of taxes shall be levied in any town than the town charges thereof, and its proportionate share of the state taxes and county charges, the surplus shall be paid by the collector to the county treasurer, who shall place it to the credit of such town, and it shall go to the reduction of the tax upon the town for the succeeding year.

**§ 85. Extension of time for collection.** The county treasurer, upon application of the supervisor of any town or common council of any city in his county, may extend the time for collection of taxes remaining unpaid to a day not later than May first, following, in case the collector shall pay over all moneys collected by him, and renew his bond in a penalty twice the amount of the taxes remaining uncollected, approved by the proper officer upon filing the same, as the original bond is required to be filed, and delivering a certified copy thereof to such treasurer. Receivers of taxes who have filed a bond as required by statute shall not be required to renew their bonds. This section shall not affect any special law relating to the extension of time for the collection of taxes, nor be construed to extend the time for the payment of the state tax by the county treasurer, as required by this chapter. (As amended by L. 1910, ch. 332.)

**§ 86. Appointment of collector in case of vacancy.** If a person chosen to the office of collector of a town shall refuse to serve or be disabled from entering upon or completing the duties of his office from any cause, the town board shall forthwith appoint a collector for the remainder of the year, who shall give the same undertaking, be subject to the same duties and penalties and have the same powers and compensation as the collector in whose place he was appointed. The supervisor of the town shall forthwith give notice of such appointment to the county treasurer. Such appointment shall not exonerate the former collector or his sureties from any liability incurred by him or them. If a warrant shall have been issued by the board of supervisors before the ap-

pointment of a collector to fill a vacancy or before the appointment of a collector under this section, the original warrant, if obtainable, shall be delivered to the collector so appointed and shall give him the same powers as if originally issued to him. If such warrant is not obtainable, a new one shall be issued by the chairman and clerk of the board of supervisors of the county, directed to the collector appointed, with the same force and effect as if originally issued to him. Upon any such appointment, the supervisor of the town or ward, if he shall deem it necessary, may extend the time limited for the collection of taxes, for a period not exceeding thirty days, and forthwith give notice of such extension to the county treasurer.

**§ 87. When sheriff shall execute collector's warrant.** If the collector of any tax district in the state shall neglect or refuse to execute an official bond or undertaking as required by law, or the supervisor of the town shall refuse or neglect to approve and file the same, within the time prescribed by law, and a new collector shall not have been appointed within ten days after the time when such bond or undertaking should have been filed, the board of supervisors shall deliver the tax-roll or a copy thereof with the warrant annexed, to the sheriff, who shall give a like undertaking as is required from the collector, and who shall then proceed with the collection of the taxes levied therein in like manner as collectors are authorized by law to do, and with like powers and subject to the same duties and obligations. Every such warrant shall require all payments therein specified to be made by the sheriff within sixty days after the receipt of the warrant by him. The expense of the collection of such taxes by him, if any, over and above the fees lawfully chargeable by the collector, shall be audited by the board of supervisors and shall be a charge upon the town.

**§ 88. Satisfaction of collector's bond.** Upon the settlement of the account of taxes directed to be collected by a collector in any town or city, except in the city of New York, the county treasurer shall, if requested, and if the collector shall have fully paid over or duly accounted for all the taxes which he was by law to collect, give to such collector or any of his sureties a

written certificate of such settlement, duly acknowledged, and upon the filing thereof in the office of the clerk where the undertaking is recorded, the clerk shall enter satisfaction of such undertaking which shall thereby be discharged; except that in counties containing cities of the first class such satisfaction when so entered shall only discharge the lien of said bond or undertaking upon the real estate of the collector and his sureties, but the liability of the collector and his sureties upon such bond or undertaking for a failure upon the part of such collector to pay over moneys collected by him shall be in no wise impaired.

**§ 89. Unpaid taxes on resident real property to be reassessed.** When the tax on any real property, not assessed as nonresident, is returned as unpaid and so remains, the county treasurer shall immediately deliver a transcript thereof to the supervisor of the tax district in which such tax was assessed. Such supervisor shall, if in his power, within thirty days thereafter, cause an accurate description of such real property to be made and returned to said treasurer, with the correct amount of taxes thereon, each kind of tax being stated separately, and if necessary, he may cause a survey and map of any of said real property to be made, and the expense of such survey and map on or for each lot or parcel shall be returned to said treasurer, and be a legal charge upon such real property and be collected with the taxes thereon. The amount of such tax shall bear interest at the rate of eight per centum per annum from the first day of February until paid, or until the sale of such property to satisfy such tax by the county treasurer, or if the property is located in a county embracing a portion of the forest preserve, until the return of such unpaid tax to the comptroller. And such real property and the tax thereon shall be regarded for all purposes of assessment, collection and sale as nonresident, and subject to all the provisions of the tax law in relation to nonresident real property and nonresident taxes.

**§ 90. Payment to creditors of the county.** Each county treasurer shall pay to the creditors of the county from the moneys paid to him by the collectors of taxes of the several towns therein, such sums and in such manner as the board of supervisors of the county direct.

**§ 91. Payment of state tax.** The comptroller shall charge each county treasurer with the amount of the state tax levied on his county, except the tax for schools, crediting him with his fees, if any, but no fees shall be allowed by the comptroller for such portion of the state tax as is credited by him for unpaid non-resident taxes. The county treasurer of each county shall, after retaining his fees thereon, at the rate of one per centum thereof, which shall not, however, in any case exceed fifteen hundred dollars, for all taxes for state purposes, including schools, pay the state tax to the treasurer of the state, as follows: One-third of the state tax exclusive of the state tax for schools on or before the fifteenth day of February, one-third thereof on or before the fifteenth day of April, and unless otherwise provided by law, the balance thereof on or before the fifteenth day of May in each year, and notify the comptroller of such payment. Whenever the state tax for schools, payable by any county, shall exceed the apportionment to such county of state school moneys as made by the state commissioner of education, in accordance with the provisions of the education law, such excess shall be paid by the treasurer of such county to the treasurer of the state on or before the fifteenth day of March in each year, and such treasurer shall notify the state commissioner of education of such payment. If there are not sufficient funds in the county treasury standing to the credit of any town to pay the state tax chargeable thereto, the treasurer shall borrow sufficient money upon the credit of the county and charge the same against such town, with interest thereon until the same is paid. If any county treasurer shall not pay over the state tax, including the state tax for schools, as herein directed, the comptroller shall charge on all sums withheld such rate of interest as shall be sufficient to repay all expenditures incurred by the state in borrowing money equivalent to the amount so withheld, and such additional rate as he shall deem proper, not exceeding ten per centum, from the dates hereinbefore provided for such payments in each year, which shall be regarded as funds in the hands of the county treasurer belonging to the state and for which his



sureties and county shall be liable. The fees of the county treasurer for collecting and paying over the school tax shall be allowed and paid by the commissioner of education.

**§ 92. Accounts of county treasurer with comptroller.** The comptroller shall state annually on June first, the account of each county treasurer, and if any part of a state tax is unpaid at that date, the comptroller shall transmit by mail to the county treasurer a copy of such accounts and a requisition that he must pay the balance due the state within thirty days, and if the tax is not paid within such time, the comptroller shall, unless he is satisfied by due proof that the treasurer has not received such balance, and has used due diligence in collecting the same, forthwith deliver a copy of the account to the attorney-general, who shall take the necessary proceedings to collect the same of the county treasurer or his sureties or otherwise, with interest as provided by the last preceding section. The comptroller may also, in his discretion, direct the board of supervisors of the county to institute the necessary proceedings on the undertaking of such county treasurer and his sureties. The comptroller shall also transmit to the board of supervisors on or before October tenth, a statement of account between his office and the county treasurer.

**§ 93. Losses by default of collector or treasurer.** All losses sustained, and all deficiencies in any taxes, or in the payments to be made therefrom, by reason of the default of any collector, shall be chargeable to the town or city of which he is collector. If occasioned by the default of the treasurer of any county in the discharge of his official duties, such losses shall be chargeable to such county. Any judgment against such treasurer for any such loss or deficiency on account of the state tax upon which an execution shall have been issued and returned unsatisfied shall be conclusive as to the fact of such loss or deficiency, and the amount of such deficiency shall thereupon become a charge against such county, and the board of supervisors thereof shall add all such losses or deficiencies to the next year's taxes of such town, city or county, and levy the same thereon.

**§ 94. Receipts for taxes.** The collector shall deliver a receipt to each person paying a tax, specifying the date of such payment, the name of such person, the description of the property as shown on the assessment-roll, the name of the person to whom the same is assessed, the amount of such tax, and the date of the delivery to him of the assessment-roll on account of which such tax was paid. For the purpose of giving such receipt, each collector shall have a book of blank receipts, so arranged that when a receipt is torn therefrom a corresponding stub will remain. The state board of tax commissioners shall prescribe the form of such receipts, stubs and books and they shall be furnished to the collector by the board of supervisors, at the expense of the county. At the time of giving such a receipt, the collector shall make the same entries on the corresponding stub as are required to be made on the receipt. Such book shall be subject to public inspection and shall be filed by the collector with his return, together with the assessment-roll in the office of the county treasurer.

**§ 95. Article, how applicable.** This article shall apply to all the cities or towns of the state, in so far as the matters herein provided for do not conflict with the special and local laws of such cities or towns.

## ARTICLE 5

### Collection of Nonresident Taxes

Section 100. Return of unpaid nonresident taxes.

101. Rejection of taxes.

102. Admission of nonresident taxes by comptroller and its effect.

103. Payment to the county treasurer of excess of arrears credited.

104. Cancellation of tax by comptroller.

105. Transmittal of statement of canceled taxes to board of supervisors.

106. Correction of imperfect descriptions.

107. Nonresident taxes, when and how paid to comptroller.

108. Deduction of overcharges.

109. Overpaid taxes.

**§ 100. Return of unpaid nonresident taxes.** The collector shall return the original assessment-roll to the county treasurer, and when the treasurer finds an account of unpaid taxes on real property or unpaid taxes on corporations, received from a collector to be a true transcript of such original assessment-roll to which the collector's warrant is attached with the descriptions furnished by the supervisor as provided in section eighty-nine, he shall add to it a certificate that he has examined and compared the account with such roll and found it to be correct, and after crediting the collector with the amount thereof, he shall, except in Saint Lawrence, Lewis, Clinton and Oneida counties, in case his county embraces a portion of the forest preserve, before the first day of May next ensuing, transmit such account, affidavit and certificate to the comptroller who may, before acting thereon, return any such account to the county treasurer for correction, who shall make such correction and return to the comptroller in one month thereafter or as the comptroller may otherwise direct.

**§ 101. Rejection of taxes.** The comptroller shall examine every account of arrears of taxes on lands of nonresidents received from the county treasurer and reject all taxes entered therein, found to be erroneous, or charged on lands imperfectly described, and shall annually, on or about September first, transmit to each county treasurer a transcript of the taxes of the preceding year in any tax district of his county which shall have been rejected for any cause, with the grounds of such rejection. The comptroller may correct the description of real property in cases where the error is of such nature that the word, words or figures necessary to correct the same are self-evident from the context.

**§ 102. Admission of nonresident taxes by comptroller and its effect.** The comptroller shall admit all such taxes, properly assessed, and credit the county treasurer therewith, and such account, when accepted by him, shall be deemed conclusive evidence of the regularity and validity of all taxes therein so admitted, and all prior proceedings in assessing the lands and levying and collecting such taxes, except when it shall be satisfactorily proven to the comptroller that any such tax was paid in the county, or that there was no legal right to levy the same, or that it arose from a double assessment, the tax levied on one of which has been paid.

**§ 103. Payment to the county treasurer of excess of arrears credited.** If the arrears of taxes on lands of nonresidents credited to the treasurer of any county by the comptroller shall exceed the state tax in such county, the comptroller shall pay such excess, or the whole amount of such arrears, if there be no state tax, after deducting therefrom any balance due from the county, to the county treasurer, and the whole amount of such arrears and taxes shall thereafter belong to the state and be collected for its benefit.

**§ 104. Cancellation of tax by comptroller.** The comptroller shall cancel any tax credited to a county upon the books in his office which he shall discover, after the transmission

of the annual transcript of rejected taxes of such county to the county treasurer, to be erroneous, or charged on lands imperfectly described, and charge such taxes to the county in which such lands shall lie, with the interest thereon from March first, in the year following the levy of the taxes, to February first next after such cancellation. The comptroller shall cancel any tax returned as unpaid if it shall be made to appear to him that previously to such return it was paid to the collector or county treasurer, and if it shall also have been paid into the state treasury, he shall cause it to be repaid out of the treasury to the person by whom such payment shall have been made.

**§ 105. Transmittal of statement of canceled taxes to board of supervisors.** The comptroller shall transmit a transcript of the returns of all taxes canceled, with the addition of interest thereon, to the county treasurer, who shall deliver a copy thereof to a supervisor of the tax district in which such taxes were assessed, by whom it shall be returned to the board of supervisors at their next annual meeting. If such tax district shall have been divided since the assessment, the county treasurer shall deliver such transcript to the board of supervisors at their next annual meeting. If any such cancellation was by reason of the tax having been paid before the same was returned by the county treasurer, such treasurer shall present the transcript to the board of supervisors of the county, and the amount of such tax, with the interest, shall be collected by such board of the collector or the county treasurer who made the erroneous returns, and shall be paid into the state treasury.

**§ 106. Correction of imperfect descriptions.** The supervisor of the tax district in which any lands are situated, upon which a tax shall have been rejected by the comptroller, or shall have been canceled and charged to the county to which it had previously been credited, shall add to the assessment-roll of the tax district in which the land is situated for the year during which a transcript of the returns of such taxes shall have been forwarded by the comptroller to the county treasurer, an accurate description of such lands, if he can obtain the same, the correct

amount of taxes thereon, the tax of each year and each kind of tax separately, and shall furnish the comptroller with all such maps and surveys of such lands as shall be required by him. Such supervisor may, if necessary, cause a survey and map of each lot or parcel returned for more perfect description to be made, and the expense of such survey and map shall be a town charge. The board of supervisors shall direct the collection of such taxes so added to such assessment-roll, and they shall be considered the taxes of the year in which the description shall be perfected. If any such supervisor shall not fully comply with the provisions of this section the comptroller shall not thereafter admit, but shall reject, all such reassessed, canceled or rejected taxes as may be returned to him. If such taxes are not levied upon such lands as herein required, the board of supervisors shall cause the same, with interest thereon, to be levied upon the tax district in which originally assessed, and collected with the other taxes of the same year. If the tax district shall have been divided since such assessment, such taxes and interest shall be apportioned by the board of supervisors among the tax districts included in the limits of such original tax districts in such equitable manner as it may deem proper.

**§ 107. Nonresident taxes, when and how paid to comptroller.** The comptroller shall, at any time after August first next after receiving statement thereof from the county treasurer, furnish any person desiring to pay the taxes on any parcel of land, a certificate of the amount of such taxes, interest and charges, and the state treasurer may receive payment therefor upon such certificate, which shall be countersigned by the comptroller and entered in the books of his office. Such interest shall begin August first of such year, and be at the rate of ten per centum per annum. Any person claiming a divided or undivided part in any parcel may pay to the state treasurer any part of the amount due thereon, proportionate to the share or interest claimed by him, on the certificate of the comptroller. The remaining tax and charges shall be a lien on the residue of the land or interest only. If the land has been subdivided since the assessment, the

comptroller may require a map of the subdivisions. Any person may pay the tax for any one year on any tract or lot of land without paying the tax of any other year.

**§ 108. Deduction of overcharges.** If any tract or lot of land shall have been returned as containing a greater quantity of land than it actually contained, the amount overcharged shall be deducted. If the tax shall have been paid according to such return, the overcharge shall be refunded out of the treasury upon the production to the comptroller of satisfactory proof of the quantity actually contained in each tract or lot at the time of the assessment. No such overcharge shall be canceled nor such overpayments refunded, unless application shall be made to the comptroller before the sale of such lands, and within six years after the assessment. If the whole amount of the tax shall have been paid to the county treasurer out of the state treasury, the comptroller shall charge the amount so refunded with interest and charges thereon to the treasurer of the county to which the tax was returned, and shall transmit an account thereof to him. The county treasurer shall deliver such account to the board of supervisors at their next annual meeting, which shall cause the amount thereof to be added to the taxes of the tax district in which the tax was assessed, and when collected it shall be paid into the treasury of the county.

**§ 109. Overpaid taxes.** If it shall satisfactorily appear to the comptroller that the amount of any tax has been paid, and afterward other money has been paid into the state treasury on account of such tax, or that the amount of any tax has been overpaid to the treasurer of the state, he may draw his warrant on the treasury for the amount paid in excess of the tax due, in favor of the person paying the same.

**ARTICLE 6****Sales by Comptroller for Unpaid Taxes and Redemption of Lands**

Section 120. Notice of sale.

121. Maps to be furnished comptroller.

122. Sale, how conducted.

123. Purchases by the comptroller for state or county.

124. Withdrawal from sale of lands upon which the state has a lien.

125. Payment of bids and certificate of purchase.

126. New certificate upon setting aside sale.

127. Redemption of lands.

128. Redemption of lands conjointly assessed.

129. Prohibition of the despoliation of lands sold.

130. Notice of unredeemed lands.

131. Comptroller's deed and application therefor.

132. Effect of former deeds.

133. Possession of lands by the state.

134. Notice to occupants.

135. Certificate of nonredemption and completion of title.

136. Redemption by occupant and certificate of redemption.

137. Redemption by occupant before notice and effect of failure to redeem.

138. Lien of mortgage not affected by tax sale.

139. Redemption by mortgagee before notice.

140. Cancellation of sales.

141. Setting aside cancellation of sale.

142. Expenses of sale.

143. Payment of moneys into state treasury.

**§ 120. Notice of sale.** The comptroller may sell any lands heretofore or hereafter returned to him for nonpayment of any tax thereon, if such tax and the interest thereon, or any part thereof shall remain unpaid for one year after February first,



following the year in which the tax was levied. He shall make out a list of all such lands in any county and transmit to the county treasurer thereof, at least eighteen weeks before the commencement of the sale, a number of copies of such list sufficient to furnish five copies to the county treasurer, two copies to the county clerk and two copies to the clerk of each town and city in which such lands are situated. The county treasurer shall transmit the same to such officers. The comptroller shall publish such list with a notice that on a day to be specified therein and the succeeding days so much of such lands as may be necessary to discharge the taxes, interest and charges due thereon at the time of sale, will be sold at public auction at the capitol in the city of Albany. Such list shall be inserted in two newspapers published in such county, once in each week for twelve successive weeks prior to the commencement of the sale, and in the body of the newspapers and not in a supplement. If there are not two newspapers published in the county, the publication shall be in two newspapers which the comptroller shall determine to be most generally circulated in the county. Due proof of the publication of such list and notice in each newspaper shall be made and filed in the office of the comptroller within twenty days after the last publication. The expense of printing, publishing and transmitting such list shall be audited by the comptroller and paid out of the state treasury. No error in the description of the lands in any list published in any newspaper shall render any sale void or in any manner affect its validity.

**§ 121. Maps to be furnished comptroller.** The comptroller may apply to the supervisor of any town for maps of any tract of land returned from such town for nonpayment of taxes, if he deem it necessary in order to test the correctness of the description thereof, preparatory to a sale of such lands, and the supervisor shall furnish such maps at the expense of the town, if they can be procured; if not, he shall furnish such descriptions of the lands as he can obtain, with a statement of the quantity in each subdivision, if the same is divided. The treasurer of every county shall, on receiving a list of lands to be sold at a state sale transmit to the comptroller, at least one month before any state tax sale, a certified list of all lands bid in at any tax sale, in the name

of such county, or transferred to such county upon any such sale, or to which the county may have acquired a tax title, the deed for which has not been recorded in the office of the clerk of the county, which may then be liable to be sold at such sale. Every county clerk shall, on receipt of a list of the lands therein liable to be sold at any state tax sale, and at least one month before the sale, transmit to the comptroller a certified list of all lands the conveyances of which are on record in his office, then owned by such county, and liable to be sold at such sale.

**§ 122. Sale, how conducted.** On the day mentioned in the notice of sale the comptroller shall commence the sale of the lands specified in the lists annexed to the notice, and continue the sale from day to day, until so much of each parcel shall be sold as will be sufficient to pay all the taxes thereon for the years for the taxes of which such sale shall be made, with the interest and charges thereon. In case no purchaser bids the amount due on any lot or parcel, the comptroller is authorized to bid in such lot or parcel for the state. The comptroller may, in his discretion, decline to receive any bid on any parcel of land, if in his opinion it is made by or for any person not acting in good faith, and any such land shall be sold at such sale the same as if such bid had not been made thereon. And in case the land is located in a county outside the forest preserve, the comptroller may sell and assign the certificate therefor at any time before the expiration of the period for redemption, on such terms as to him shall seem for the best interests of the state.

**§ 123. Purchases by comptroller for state or county.** The comptroller shall bid in for the state all lands of the state, and also all lands which may have been bid in by or for the state at any tax sale which has not been canceled, or from which said lands have not been duly redeemed, liable to be sold at any tax sale held by him, or lands that are then mortgaged to the commissioners for loaning certain moneys of the United States, and for each county, all lands belonging to such county liable to be sold at such sale, and also all lands which may have been bid in by or for such county at any tax sale which has not been

anceled or from which said lands have not been duly redeemed; and to reject any and all bids made for any of such lands. The comptroller shall make certificates of sales for all lands so bid in by him, describing the lands purchased and specifying the time when a deed therefor can be obtained. Such purchases shall be subject to the same right of redemption as purchases by individuals; and if the land so sold shall not be redeemed, the comptroller's deed therefor shall have the same effect and become absolute in the same time, and on the performance of the like conditions, as in the case of sales and conveyances to individuals. The comptroller shall charge to each county, on the books of his office, the amount for which it may be liable, by reason of any purchase made in accordance with this section, and such amount shall become due on the last day of each tax sale, and shall be payable in the same manner as the state tax is required by law to be paid. The comptroller shall, as soon as practicable, after each tax sale, transmit the certificates of sale for such lands to the treasurer of each of such counties, on receipt of which the county treasurer shall enter the same, in their proper order, in a book to be kept by him for such purpose, and unless otherwise directed by the board of supervisors of his county, shall have full power and authority, until the expiration of one year from the last day of such sale, to sell and assign any of such certificates for any land not at the time owned by his county, on payment therefor, into the county treasury, of the amount for which the land described therein was sold at such tax sale, with interest thereon from the date of such tax sale to the date of such sale and assignment by him. All such sales and assignments shall be duly and fully entered by such county treasurer in such book, which book shall be a part of the records of the county. If any such tax sale certificate shall not have been sold or assigned by the respective county treasurers on or before the expiration of one year from the last day of such sale, each of such county treasurers shall then transmit such unsold certificate or certificates to the comptroller, who shall issue to the board of supervisors of each county, respectively, a deed or deeds for all of the lands described thereon then remaining unredeemed, or the sale of which has not

been canceled. The title thus acquired by the boards of supervisors shall be held by them in trust for their respective counties, and may be disposed of by them at such times and on such terms as shall be determined by a majority of such board at any regular or special meeting thereof.

**§ 124. Withdrawal from sale of lands upon which the state has a lien.** No land against which the people of the state of New York hold a bond or lien for any part of the purchase price thereof shall be sold, but all such land shall be withdrawn from such sale. The amount of taxes, interest and expenses for which it may be liable to sale as shown by the comptroller's book of sales shall be charged against each lot, piece or parcel of such land in the books in the comptroller's office in which the accounts of school funds and other bonded lands are kept, and the state treasurer shall, on the receipt of a statement of such amounts, charge the same against the respective lots, pieces or parcels of land, on which they are due, on the duplicate bond-books kept in his office. The holder of the certificate or contract of purchase of any such land may discharge the same from liability in consequence of such charge, by paying to the state treasurer at any time within two years after the last day of sale from which such lands were withdrawn the amount of such charges with interest thereon at the rate of ten per centum annually. If such payment is not made, the comptroller shall, at the expiration of such two years, state an account of the indebtedness against each lot, piece or parcel of such land, with the addition of thirty-seven and one-half per centum thereto, and the amount of principal and interest due on the bond or lien thereon, to the commissioners of the land office, who may thereupon, if default shall be made in the payment of such bond, direct the comptroller to put the same in suit, or shall direct the state engineer and surveyor to again sell the lands against which such indebtedness remains. Upon any sale thereof, all previous payments made on account of such land shall be forfeited to the people of the state. No conveyance of any such lands shall be made to any purchaser, until all such taxes and expenses charged against the same on such bond-book are paid into the state treasury.

**§ 125. Payment of bids and certificate of purchase.**

Every purchaser at any sale of lands by the comptroller under his article shall pay the amount of his bid to the state treasurer within forty-eight hours after the last day of sale. Upon the payment of a bid to the comptroller he shall give to the purchaser a written certificate, describing the lands purchased, the sum paid and the time when the purchaser will be entitled to a deed.

**§ 126. New certificate upon setting aside sale.**

If a purchaser shall not have paid his bid, or the same shall not have been collected from him at the expiration of one month from the conclusion of the sale, at which the bid was made, the comptroller may set aside the sale of land for which the bid was made, and all the rights of the purchaser under such bid shall thereby be extinguished, and the comptroller shall issue a certificate of such sale if the land be in a county including a portion of the forest preserve, to the people of the state. If said land be in a county not including any portion of the forest preserve, such certificate shall be issued to any person who will pay the same amount as would be payable by the original purchaser in case the sale had not been set aside. If such certificate shall not have been sold within three months from the date of such sale he shall transfer the same to the people of the state. If the transfer be to the people, the whole quantity of land liable to sale for the purchase-money mentioned in the certificate shall be covered by such purchase, the same as if no person had offered to bid therefor at the sale. The change of purchaser made pursuant to this section and the time when made shall be noted in the sales book, and the certificate issued shall confer the same right upon the state as it would have acquired had the land been bid in for it at the sale.

**§ 127. Redemption of lands.**

The owner or occupant of any lands sold by the comptroller for taxes, or any other person having an interest therein at the time of the sale, may redeem the same from such sale at any time within one year after the last day of the sale, by paying to the state treasurer, on the certificate of the comptroller for the use of the purchaser, his heirs or assigns, the sum mentioned in the certificate of sale therefor, with

interest thereon at the rate of ten per centum per annum, after the date of such certificate of sale. The purchaser of any wild, vacant or unoccupied land at any such sale, or his assigns, shall not enter upon or exercise acts of ownership on such land, until the expiration of one year allowed for the redemption thereof from such sale. A person having an interest in an undivided part of any tract, lot or piece of land so sold, or in an undivided share in any tract or lot of land out of which an undivided part shall have been sold, may redeem such undivided part or share by paying such proportion of the purchase-money and interest as shall be in proportion to the part or share of the lands sold which he shall claim. Every person having an interest in a specific part of any tract, lot or piece of land, so sold, or lot of land out of which an undivided part may have been sold for taxes charged on the whole tract or lot, may redeem such specific part by paying such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity of acres sold, or to the whole quantity taxed. Any person claiming a specific part of any tract or lot of land, out of which a specific part belonging to some other person shall have been sold for taxes charged on the whole tract or lot, may exonerate himself from all liability to contribute to the owner of the part sold, by paying to the comptroller at any time before the expiration of the time allowed for the redemption thereof, such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity taxed, and such payment shall operate as a redemption of his proportionate part of the lands sold according to the amount paid. Upon a partial redemption under this section, the quantity sold shall be reduced in proportion to the amount paid on such partial redemption and the comptroller shall convey accordingly.

**§ 128. Redemption of lands conjointly assessed.** If the lands of one person shall be sold for taxes assessed conjointly on his lands and lands of another, and the latter shall not pay his due proportion required for the redemption of his lands, the former may redeem the same on paying to the comptroller the purchase-money and interest, and he shall be entitled to recover,

after the expiration of the time allowed for redemption, from the other person whose lands were assessed with his, a just proportion of the redemption moneys paid, with interest. If the lands of one person so sold for taxes assessed conjointly on his lands and the lands of another person shall not be redeemed, and they shall be conveyed by the comptroller, the former may recover from the latter the same proportion of the value of the lands sold and conveyed, that the latter ought to have paid of the tax and interest and charges for which the land shall have been sold. Every judgment obtained under this section shall have priority as against the lands of the defendant therein, on which the tax was assessed, and for which such proportionate part ought to have been paid, over all mortgages and judgments, if at the time of docketing such judgment the plaintiff cause an entry to be made by the clerk in the docket thereof, specifying that such judgment has priority as a lien on certain lands, over mortgages and other judgments, pursuant to the provisions of this chapter, which entry shall be a part of such docket. In all actions under this section, the certificate of the state treasurer, countersigned by the comptroller, stating the facts in relation to such redemption, or sale and conveyance, shall be presumptive evidence of all facts therein stated.

**§ 129. Prohibition of the despoliation of lands sold.** Neither the owner, occupant nor any other person shall have the right to despoil any lands sold for taxes by the comptroller of their value, by the removal of buildings or by cutting, removing or destroying timber, or other valuable products, growing, existing or being thereon at the time of sale. The purchaser of any wild, vacant or unoccupied land at the sale thereof by the comptroller, whose bid therefor shall have been fully paid, or his assigns or representatives may at any time before obtaining his deed, cause to be served a notice on any person despoiling such lands or interested in such despoliation, either personally or by leaving the same at the residence of such person, or with any member of his family of suitable age and discretion. The notice shall describe such lands, substantially as sold, shall state that they were sold for taxes by the comptroller, and that an action to recover the value of the buildings, timber or other prod-

ucts destroyed or removed therefrom, after the date of sale thereof, will be instituted against all persons concerned in such despoliation. If such lands shall not be redeemed, every person engaged or interested in making such despoliation, upon whom service of the notice shall have been made, shall be liable to pay to the holder of the tax sale certificate therefor the full value of any buildings so destroyed or removed therefrom, and of all the timber, bark or other products so cut or destroyed or removed therefrom, from the date of the sale of such land to the termination of such action, and may be restrained by injunction from committing any waste thereon.

**§ 130. Notice of unredeemed lands.** The comptroller shall, at least three months before the expiration of the one year allowed for the redemption of lands sold by him for taxes, cause a notice to be published once in each week for at least six weeks successively, the last publication to be at least six weeks before expiration of the year, in the newspapers designated by the board of supervisors of the county in which such lands are situated to publish the session laws, containing a list of the lands in such county sold for taxes and unredeemed, specifying particularly every parcel unredeemed, and the amount necessary to redeem the same, calculated to the last day in which such redemption can be made, and stating that, unless such lands are redeemed by a certain day, they will be conveyed to the purchaser. If more than two newspapers in any county are designated in pursuance of law to publish the session laws, such publication shall be made in two of the newspapers so designated to be selected by the comptroller, representing different political parties. If no newspaper shall have been so designated in any county such publication shall be made in two newspapers in the county, to be selected by the comptroller, and if there shall not be two newspapers published in the county, then in two newspapers which the comptroller shall determine to be most generally circulated in such county, representing each of the political parties casting the largest number of votes therein at the general election next preceding such designation. The expense of such publication shall be audited and paid by the board of supervisors of the county in which such lands are situated.



**§ 131. Comptroller's deed and application therefor.** The owner of any certificate of sale of land sold by the comptroller for taxes after January first, nineteen hundred and two, and not redeemed, (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold,) must make application in writing to the comptroller for a conveyance of the land described in the certificate within four years after the expiration of one year from the last day of the sale. The owner of any certificate of sale of land sold by the comptroller for taxes prior to January first, nineteen hundred and two, (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold,) must make application in writing to the comptroller for a conveyance of such land within one year after May first, nineteen hundred and two, provided the purchaser at the tax sale, his heirs, devisees, executors or testamentary trustees have not conveyed the land therein described and such conveyance been duly recorded, or mortgaged the same and the mortgage has been foreclosed and the land sold and conveyed thereunder or said land has not been redeemed from the tax sale. If application for a conveyance is not made as herein provided the certificate shall become void, and no claim can be maintained under the purchase. After the expiration of one year from the time of sale the comptroller shall, after application in writing therefor and upon the surrender of the certificate or upon proof to his satisfaction that the certificate has been lost or is wrongfully detained, execute in the name of the people of the state to the owner of such certificate a conveyance of any lands so sold by him for taxes and not redeemed, under his hand and official seal, and witnessed by the deputy comptroller, or state treasurer, which shall vest in the grantee an absolute estate in fee simple, subject to all claims which the state may have thereon for taxes or other liens or incumbrances, and which shall be presumptive evidence that the sale and all proceedings prior thereto, from and including the assessment of lands sold, and that all notices required by law to be given previous to the expiration of the time allowed by law for the redemption thereof, were regular and in accordance with all the provisions of law relating thereto. After two years from the date of such

of such county, or transferred to such county upon any such sale, or to which the county may have acquired a tax title, the deed for which has not been recorded in the office of the clerk of the county, which may then be liable to be sold at such sale. Every county clerk shall, on receipt of a list of the lands therein liable to be sold at any state tax sale, and at least one month before the sale, transmit to the comptroller a certified list of all lands the conveyances of which are on record in his office, then owned by such county, and liable to be sold at such sale.

**§ 122. Sale, how conducted.** On the day mentioned in the notice of sale the comptroller shall commence the sale of the lands specified in the lists annexed to the notice, and continue the sale from day to day, until so much of each parcel shall be sold as will be sufficient to pay all the taxes thereon for the years for the taxes of which such sale shall be made, with the interest and charges thereon. In case no purchaser bids the amount due on any lot or parcel, the comptroller is authorized to bid in such lot or parcel for the state. The comptroller may, in his discretion, decline to receive any bid on any parcel of land, if in his opinion it is made by or for any person not acting in good faith, and any such land shall be sold at such sale the same as if such bid had not been made thereon. And in case the land is located in a county outside the forest preserve, the comptroller may sell and assign the certificate therefor at any time before the expiration of the period for redemption, on such terms as to him shall seem for the best interests of the state.

**§ 123. Purchases by comptroller for state or county.** The comptroller shall bid in for the state all lands of the state, and also all lands which may have been bid in by or for the state at any tax sale which has not been canceled, or from which said lands have not been duly redeemed, liable to be sold at any tax sale held by him, or lands that are then mortgaged to the commissioners for loaning certain moneys of the United States, and for each county, all lands belonging to such county liable to be sold at such sale, and also all lands which may have been bid in by or for such county at any tax sale which has not been

anceled or from which said lands have not been duly redeemed; and to reject any and all bids made for any of such lands. The comptroller shall make certificates of sales for all lands so bid in by him, describing the lands purchased and specifying the time when a deed therefor can be obtained. Such purchases shall be subject to the same right of redemption as purchases by individuals; and if the land so sold shall not be redeemed, the comptroller's deed therefor shall have the same effect and become absolute in the same time, and on the performance of the like conditions, as in the case of sales and conveyances to individuals. The comptroller shall charge to each county, on the books of his office, the amount for which it may be liable, by reason of any purchase made in accordance with this section, and such amount shall become due on the last day of each tax sale, and shall be payable in the same manner as the state tax is required by law to be paid. The comptroller shall, as soon as practicable, after each tax sale, transmit the certificates of sale for such lands to the treasurer of each of such counties, on receipt of which the county treasurer shall enter the same, in their proper order, in a book to be kept by him for such purpose, and unless otherwise directed by the board of supervisors of his county, shall have full power and authority, until the expiration of one year from the last day of such sale, to sell and assign any of such certificates for any land not at the time owned by his county, on payment therefor, into the county treasury, of the amount for which the land described therein was sold at such tax sale, with interest thereon from the date of such tax sale to the date of such sale and assignment by him. All such sales and assignments shall be duly and fully entered by such county treasurer in such book, which book shall be a part of the records of the county. If any such tax sale certificate shall not have been sold or assigned by the respective county treasurers on or before the expiration of one year from the last day of such sale, each of such county treasurers shall then transmit such unsold certificate or certificates to the comptroller, who shall issue to the board of supervisors of each county, respectively, a deed or deeds for all of the lands described thereon then remaining unredeemed, or the sale of which has not

been canceled. The title thus acquired by the boards of supervisors shall be held by them in trust for their respective counties, and may be disposed of by them at such times and on such terms as shall be determined by a majority of such board at any regular or special meeting thereof.

**§ 124. Withdrawal from sale of lands upon which the state has a lien.** No land against which the people of the state of New York hold a bond or lien for any part of the purchase price thereof shall be sold, but all such land shall be withdrawn from such sale. The amount of taxes, interest and expenses for which it may be liable to sale as shown by the comptroller's book of sales shall be charged against each lot, piece or parcel of such land in the books in the comptroller's office in which the accounts of school funds and other bonded lands are kept, and the state treasurer shall, on the receipt of a statement of such amounts, charge the same against the respective lots, pieces or parcels of land, on which they are due, on the duplicate bond-books kept in his office. The holder of the certificate or contract of purchase of any such land may discharge the same from liability in consequence of such charge, by paying to the state treasurer at any time within two years after the last day of sale from which such lands were withdrawn the amount of such charges with interest thereon at the rate of ten per centum annually. If such payment is not made, the comptroller shall, at the expiration of such two years, state an account of the indebtedness against each lot, piece or parcel of such land, with the addition of thirty-seven and one-half per centum thereto, and the amount of principal and interest due on the bond or lien thereon, to the commissioners of the land office, who may thereupon, if default shall be made in the payment of such bond, direct the comptroller to put the same in suit, or shall direct the state engineer and surveyor to again sell the lands against which such indebtedness remains. Upon any sale thereof, all previous payments made on account of such land shall be forfeited to the people of the state. No conveyance of any such lands shall be made to any purchaser, until all such taxes and expenses charged against the same on such bond-book are paid into the state treasury.

**§ 125. Payment of bids and certificate of purchase.**

Every purchaser at any sale of lands by the comptroller under this article shall pay the amount of his bid to the state treasurer within forty-eight hours after the last day of sale. Upon the payment of a bid to the comptroller he shall give to the purchaser a written certificate, describing the lands purchased, the sum paid and the time when the purchaser will be entitled to a deed.

**§ 126. New certificate upon setting aside sale.**

If a purchaser shall not have paid his bid, or the same shall not have been collected from him at the expiration of one month from the conclusion of the sale, at which the bid was made, the comptroller may set aside the sale of land for which the bid was made, and all the rights of the purchaser under such bid shall thereby be extinguished, and the comptroller shall issue a certificate of such sale if the land be in a county including a portion of the forest preserve, to the people of the state. If said land be in a county not including any portion of the forest preserve, such certificate shall be issued to any person who will pay the same amount as would be payable by the original purchaser in case the sale had not been set aside. If such certificate shall not have been sold within three months from the date of such sale he shall transfer the same to the people of the state. If the transfer be to the people, the whole quantity of land liable to sale for the purchase-money mentioned in the certificate shall be covered by such purchase, the same as if no person had offered to bid therefor at the sale. The change of purchaser made pursuant to this section and the time when made shall be noted in the sales book, and the certificate issued shall confer the same right upon the state as it would have acquired had the land been bid in for it at the sale.

**§ 127. Redemption of lands.**

The owner or occupant of any lands sold by the comptroller for taxes, or any other person having an interest therein at the time of the sale, may redeem the same from such sale at any time within one year after the last day of the sale, by paying to the state treasurer, on the certificate of the comptroller for the use of the purchaser, his heirs or assigns, the sum mentioned in the certificate of sale therefor, with

interest thereon at the rate of ten per centum per annum, after the date of such certificate of sale. The purchaser of any wild, vacant or unoccupied land at any such sale, or his assigns, shall not enter upon or exercise acts of ownership on such land, until the expiration of one year allowed for the redemption thereof from such sale. A person having an interest in an undivided part of any tract, lot or piece of land so sold, or in an undivided share in any tract or lot of land out of which an undivided part shall have been sold, may redeem such undivided part or share by paying such proportion of the purchase-money and interest as shall be in proportion to the part or share of the lands sold which he shall claim. Every person having an interest in a specific part of any tract, lot or piece of land, so sold, or lot of land out of which an undivided part may have been sold for taxes charged on the whole tract or lot, may redeem such specific part by paying such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity of acres sold, or to the whole quantity taxed. Any person claiming a specific part of any tract or lot of land, out of which a specific part belonging to some other person shall have been sold for taxes charged on the whole tract or lot, may exonerate himself from all liability to contribute to the owner of the part sold, by paying to the comptroller at any time before the expiration of the time allowed for the redemption thereof, such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity taxed, and such payment shall operate as a redemption of his proportionate part of the lands sold according to the amount paid. Upon a partial redemption under this section, the quantity sold shall be reduced in proportion to the amount paid on such partial redemption and the comptroller shall convey accordingly.

**§ 128. Redemption of lands conjointly assessed.** If the lands of one person shall be sold for taxes assessed conjointly on his lands and lands of another, and the latter shall not pay his due proportion required for the redemption of his lands, the former may redeem the same on paying to the comptroller the purchase-money and interest, and he shall be entitled to recover,

after the expiration of the time allowed for redemption, from the other person whose lands were assessed with his, a just proportion of the redemption moneys paid, with interest. If the lands of one person so sold for taxes assessed conjointly on his lands and the lands of another person shall not be redeemed, and they shall be conveyed by the comptroller, the former may recover from the latter the same proportion of the value of the lands sold and conveyed, that the latter ought to have paid of the tax and interest and charges for which the land shall have been sold. Every judgment obtained under this section shall have priority as against the lands of the defendant therein, on which the tax was assessed, and for which such proportionate part ought to have been paid, over all mortgages and judgments, if at the time of docketing such judgment the plaintiff cause an entry to be made by the clerk in the docket thereof, specifying that such judgment has priority as a lien on certain lands, over mortgages and other judgments, pursuant to the provisions of this chapter, which entry shall be a part of such docket. In all actions under this section, the certificate of the state treasurer, countersigned by the comptroller, stating the facts in relation to such redemption, or sale and conveyance, shall be presumptive evidence of all facts therein stated.

**§ 129. Prohibition of the despoliation of lands sold.** Neither the owner, occupant nor any other person shall have the right to despoil any lands sold for taxes by the comptroller of their value, by the removal of buildings or by cutting, removing or destroying timber, or other valuable products, growing, existing or being thereon at the time of sale. The purchaser of any wild, vacant or unoccupied land at the sale thereof by the comptroller, whose bid therefor shall have been fully paid, or his assigns or representatives may at any time before obtaining his deed, cause to be served a notice on any person despoiling such lands or interested in such despoliation, either personally or by leaving the same at the residence of such person, or with any member of his family of suitable age and discretion. The notice shall describe such lands, substantially as sold, shall state that they were sold for taxes by the comptroller, and that an action to recover the value of the buildings, timber or other prod-

ucts destroyed or removed therefrom, after the date of sale thereof, will be instituted against all persons concerned in such despoliation. If such lands shall not be redeemed, every person engaged or interested in making such despoliation, upon whom service of the notice shall have been made, shall be liable to pay to the holder of the tax sale certificate therefor the full value of any buildings so destroyed or removed therefrom, and of all the timber, bark or other products so cut or destroyed or removed therefrom, from the date of the sale of such land to the termination of such action, and may be restrained by injunction from committing any waste thereon.

**§ 130. Notice of unredeemed lands.** The comptroller shall, at least three months before the expiration of the one year allowed for the redemption of lands sold by him for taxes, cause a notice to be published once in each week for at least six weeks successively, the last publication to be at least six weeks before expiration of the year, in the newspapers designated by the board of supervisors of the county in which such lands are situated to publish the session laws, containing a list of the lands in such county sold for taxes and unredeemed, specifying particularly every parcel unredeemed, and the amount necessary to redeem the same, calculated to the last day in which such redemption can be made, and stating that, unless such lands are redeemed by a certain day, they will be conveyed to the purchaser. If more than two newspapers in any county are designated in pursuance of law to publish the session laws, such publication shall be made in two of the newspapers so designated to be selected by the comptroller, representing different political parties. If no newspaper shall have been so designated in any county such publication shall be made in two newspapers in the county, to be selected by the comptroller, and if there shall not be two newspapers published in the county, then in two newspapers which the comptroller shall determine to be most generally circulated in such county, representing each of the political parties casting the largest number of votes therein at the general election next preceding such designation. The expense of such publication shall be audited and paid by the board of supervisors of the county in which such lands are situated.



**§ 131. Comptroller's deed and application therefor.** The owner of any certificate of sale of land sold by the comptroller for taxes after January first, nineteen hundred and two, and not redeemed, (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold,) must make application in writing to the comptroller for a conveyance of the land described in the certificate within four years after the expiration of one year from the last day of the sale. The owner of any certificate of sale of land sold by the comptroller for taxes prior to January first, nineteen hundred and two, (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold,) must make application in writing to the comptroller for a conveyance of such land within one year after May first, nineteen hundred and two, provided the purchaser at the tax sale, his heirs, devisees, executors or testamentary trustees have not conveyed the land therein described and such conveyance been duly recorded, or mortgaged the same and the mortgage has been foreclosed and the land sold and conveyed thereunder or said land has not been redeemed from the tax sale. If application for a conveyance is not made as herein provided the certificate shall become void, and no claim can be maintained under the purchase. After the expiration of one year from the time of sale the comptroller shall, after application in writing therefor and upon the surrender of the certificate or upon proof to his satisfaction that the certificate has been lost or is wrongfully detained, execute in the name of the people of the state to the owner of such certificate a conveyance of any lands so sold by him for taxes and not redeemed, under his hand and official seal, and witnessed by the deputy comptroller, or state treasurer, which shall vest in the grantee an absolute estate in fee simple, subject to all claims which the state may have thereon for taxes or other liens or incumbrances, and which shall be presumptive evidence that the sale and all proceedings prior thereto, from and including the assessment of lands sold, and that all notices required by law to be given previous to the expiration of the time allowed by law for the redemption thereof, were regular and in accordance with all the provisions of law relating thereto. After two years from the date of such

conveyance such presumption shall be conclusive. Every certificate of conveyance executed by the comptroller under this article may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven.

**§ 132. Effect of former deeds.** Every such conveyance heretofore executed by the comptroller, county treasurer or county judge and all conveyances of the same lands by his grantee or grantees therein named, which have for two years been recorded in the office of the clerk of the county in which the lands conveyed thereby are located, and all outstanding certificates of a tax sale heretofore held by the comptroller, that shall have remained in force for two years after the last day allowed by law for redemption from such sale, shall be conclusive evidence that the sale and proceedings prior thereto, from and including the assessment of the lands, and all notices required by law to be given previous to the expiration of the time allowed for redemption, were regular and were regularly given, published and served according to the provisions of all laws directing and requiring the same or in any manner relating thereto, but all such conveyances and certificates, and the taxes and tax sales on which they are based, shall be subject to cancellation, by reason of the payment of such taxes, or by reason of the levying of such taxes by a town or ward having no legal right to assess the land on which they are laid, or by reason of any defect in the proceedings affecting the jurisdiction upon constitutional grounds, on direct application to the comptroller, or in an action brought before a competent court therefor; provided, however, that such application shall be made, or such action brought, in the case of all sales held prior to the year eighteen hundred and ninety-five, within one year from June fifteenth, eighteen hundred and ninety-six; and in the case of the sale of eighteen hundred and ninety-five and of all sales hereafter held, that such application shall be made, or such action brought, within five years from the expiration of the period allowed by law for the redemption of lands sold at the particular sale sought to be canceled.

**§ 133. Possession of lands by the state.** The comptroller may advertise once a week, for at least three weeks successively, a list of the wild, vacant and forest lands to which the state

holds title, from a tax sale or otherwise, in one or more newspapers to be selected by him, published in the county in which the lands are situated, and from and after the expiration of such time, all such wild, vacant and forest lands are hereby declared to be and shall be deemed to be in the actual possession of the comptroller, and such possession shall be deemed to continue until he has been dispossessed by the judgment of a court of competent jurisdiction.

**§ 134. Notice to occupants.** If any lot or separate tract of land sold for taxes by the comptroller and conveyed, or any part thereof shall, at the time of the expiration of one year given for the redemption thereof, be in the actual occupancy of any person, the grantee to whom the same shall have been conveyed, or the person claiming under him, shall within one year from the expiration of the time to redeem, serve a written notice on the person occupying such land, either personally or by leaving the same at the dwelling-house of the occupant, with a person of suitable age and discretion belonging to his family. If the occupant does not reside in the tax district in which the real estate is situated the notice may be served by mail in the manner required by law in respect to notices of nonacceptance or nonpayment of notes or bills of exchange. Service on one joint tenant or tenant in common shall be service on all the joint tenants or tenants in common. Service on a tenant shall be service on his landlord. The term "occupant" shall be construed to mean a person who has lawfully entered upon the land so occupied, and is in possession of the same to the exclusion of every other person. And the term "occupancy" shall mean the actual lawful and exclusive use and possession of such lands and premises by such an occupant. The notice shall state in substance, the sale and conveyance of the land, the person to whom made, the amount of consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum thereon and of the sum paid for the deed, and that unless such consideration money and percentage with the sum paid for the deed, shall be paid into the state treasury for the benefit of the grantee, within six months after the time of filing in the comptroller's office of the evidence of the service of such notice, the conveyance shall become absolute

and the occupant and all others interested in the land be forever barred from all right or title thereto. No conveyance made in pursuance of this section shall be recorded until the expiration of the time mentioned in such notice, and the evidence of the service of such notice shall be recorded with such conveyance.

**§ 135. Certificate of nonredemption and completion of title.** Within one month after the service of any such notice, the grantee or person claiming under him, in order to complete his title to the land conveyed shall file with the comptroller a copy of the notice served, with the affidavit of a person, certified as credible by the officer before whom the affidavit is taken, that the notice was duly served specifying the mode of service. If the comptroller shall be satisfied that the proper notice has been duly served, and if the moneys required for the redemption of such land shall not have been paid within the six months, he shall under his hand and official seal certify such facts, and the conveyance before made shall thereupon become absolute and the occupant and all others interested in such lands shall be forever barred from all right and title thereto.

**§ 136. Redemption by occupant and certificate of redemption.** The occupant, or any other person having an interest therein at the time of the sale, may at any time within the six months mentioned in such notice redeem such land by paying into the treasury the consideration money with the addition of thirty-seven and one-half per centum thereon and the amount paid for the deed. Every such redemption shall be as effectual as if made before the expiration of the year allowed for the redemption of the land sold. In all cases of application for redemptions on the ground of occupancy, in which a part only of the separate lot or tract of land thus sold is occupied, the applicant shall be allowed to redeem only that particular part of the lot or tract sold which shall be actually occupied, used and possessed as herein defined, at the time of the expiration of the one year given for the redemption thereof; provided, that the notice required to be served upon such occupant by the purchaser at a tax sale, his grantee or person claiming under him, shall, in addition to other facts now required to be stated therein, contain a

specific description of the particular part of the lot or tract sold which may be redeemed and the amount necessary to redeem the same. Such partial redemption may be allowed upon filing in the office of the comptroller satisfactory evidence of such occupancy, and of the extent thereof, and by paying such proportion of the consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum of such amount and the further addition of the sum paid for the deeds, as the value of the lands and the premises occupied and sought to be redeemed bears to the value of the whole quantity of land sold; such value to be determined and fixed by the comptroller.

**§ 137. Redemption by occupant before notice and effect of failure to redeem.** The occupant of any lot or separate tract of land sold for taxes by the comptroller, or any part thereof, or any person who had the title thereto or an interest therein at the time of the sale may, at any time before the service of such notice by the purchaser or the person claiming under him and within two years from the expiration of the year allowed by law for the redemption thereof and not thereafter, redeem any land so occupied, by filing in the office of the comptroller, satisfactory evidence of the occupancy required, and by paying to him the consideration money for which the lands to be redeemed were sold and thirty-seven and one-half per centum thereon, with the sum paid for the deed, if any. On application for such redemption the comptroller may appoint a commissioner to take all material evidence offered with reference to the occupation of the lands in question. The hearing shall be had in the county where the land is situated, on at least ten days' notice to the party applying for the redemption. The commissioner shall have the same power to issue subpoenas and proceed with the examination of witnesses under oath, as is had by a referee in a court of record. His compensation shall not exceed six dollars per day and shall be taxed by the comptroller and paid upon his warrant by the treasurer. He shall report the testimony taken by him with his opinion thereon, to the comptroller for his decision. Such occupant or other person shall also pay to the comptroller such amounts as may have been paid to the state for subsequent

taxes thereon, or for redemption from subsequent tax sales thereof and if such lot has been legally exempt from taxation for one or more years subsequent to the sale, a sum equal to the gross amount of taxes and interest which would have been due thereon if it had been taxed during each of the years it was so exempt on its assessed valuation, and at the rate per centum of taxation thereon for the year when last returned to the comptroller's office. In case of failure to redeem within the time herein specified, the sale and conveyance thereof shall become absolute and the occupant and all other persons barred forever.

**§ 138. Lien of mortgage not affected by tax sale.**

The lien of a mortgage, duly recorded or registered at the time of the sale of any lands for nonpayment of any tax or assessment thereon, shall not be destroyed, or in any manner affected, except as provided in this section. The purchaser at any such sale shall give to the mortgagee a written notice of such sale within one year from the expiration of the time to redeem, and in case of tax sales heretofore held, where the time of redemption by mortgagees has not expired, within three years from the passage of this chapter, requiring him to pay the amount of purchase-money, with interest at the rate allowed by law in case of redemption by occupants, within six months after giving the notice. Such notice may be given either personally or in the manner required by law in respect to notices of nonacceptance or nonpayment of notes or bills of exchange, and a notarial certificate thereof shall be presumptive evidence of the fact that may be recorded in the county in which the mortgage was recorded, in the same manner and with the same effect as a deed or other evidence of title of real property.

**§ 139. Redemption by mortgagee before notice.**

The holder of any mortgage which is duly recorded at the time of the sale, may, at any time after the sale of all or any part of the mortgaged premises for unpaid taxes, and before the expiration of six months from the giving of the notice required by this article to be given to a mortgagee, redeem the premises so sold, or any part thereof from such sale. The redemption shall be made by filing with the comptroller a written description of his

mortgage, and by paying to the state treasurer, upon the certificate of the comptroller, for the use of the purchaser, his heirs or assigns, the sum mentioned in his certificate, with interest at the rate allowed by law in case of redemption by occupants from the date of such certificate. The holder of such mortgage shall have a lien upon the premises redeemed for the amount so paid with interest from the time of payment, in like manner as if it had been included in the mortgage. Provided, however, that the notice required to be given under this and the last preceding section shall be directed only to such persons as shall within two years from the time of such sale, and in case of all sales held before April twenty-fourth, eighteen hundred and ninety-seven, the date of the taking effect of chapter three hundred and seventy-three of the laws of eighteen hundred and ninety-seven, where the time allowed by law for redemption by mortgagees had not then expired, within two years from April twenty-fourth, eighteen hundred and ninety-seven, file in the office of the comptroller a notice, stating the names of the mortgagor and mortgagee, the date of the mortgage, and the amount claimed to be due thereon, and the county, town and tract in which the mortgaged premises are situated, with the number of the lot on which said mortgage is claimed to be a lien, with the name of the person or persons claiming notice, their residence, and the post-office to which such notice shall be addressed. A purchaser of mortgaged premises at a sale thereof under and in pursuance of a judgment or decree of foreclosure of a mortgage thereof, held within two years after April twenty-fourth, eighteen hundred and ninety-seven, shall be deemed in all actions and proceedings relating to the redemption of said premises from any previous tax sales thereof, to have been the holder of said mortgage and to have been entitled to take the like proceedings for the redemption of said premises from such tax sales and with the like effect, as the holder of such mortgage would have been entitled to if there had been no foreclosure of such mortgage.

**§ 140. Cancellation of sales.** The comptroller shall not convey any lands sold for taxes if he shall discover before the conveyance that the sale was for any cause invalid or ineffectual

to give title to the lands sold ; but he shall cancel the sale and forthwith cause the purchase-money and interest thereon to be refunded out of the state treasury to the purchaser, his representatives or assigns. If the error originated with the county or town officers the sum paid shall be a charge against the county from which the tax was returned, and the board of supervisors thereof shall cause the same to be assessed, levied and collected and paid into the state treasury. If he shall not discover that the sale was invalid until after a conveyance of the lands sold shall have been executed he shall, on application of any person having any interest therein at the time of the sale, on receiving proof thereof, cancel the sale, refund out of the state treasury to the purchaser, his representatives or assigns, the purchase-money and interest thereon, and recharge the county from which the tax was returned with the amount of purchase-money and interest from the time of sale, which the county shall cause to be levied and paid into the state treasury. On any such application the comptroller may appoint a commissioner with like powers and duties as in case of an application for redemption ; provided, however, that in any county which does not include a portion of the forest preserve, such application for cancellation may also be made by the owner of the lands at the time of the tax sale.

**§ 141. Setting aside cancellation of sale.** The comptroller is hereby authorized and empowered and shall, upon the application of any one whomsoever aggrieved thereby, set aside any cancellation of sale made by him, or by any of his predecessors in office, in any of the following cases :

First. When such cancellation was procured by fraud or misrepresentation.

Second. When it was procured by the suppression of any material fact bearing on the case.

Third. When it was made under a mistake of fact.

Fourth. When such cancellation was made upon an application which the comptroller, or any of his predecessors in office, had no jurisdiction or legal right to entertain at the time of such cancellation.



Eight days' written notice of an application made under and pursuant to this section shall be served upon the person upon whose application such sale was canceled, or his heirs or grantees, the county treasurer of the county or counties in which the lands affected by such application are situate and upon the attorney-general of the state of New York; in case any of the parties to be served are not residents of the state of New York, or can not after reasonable diligence be found within the state of New York, such notice may be served by the publication thereof in a newspaper published in the county or counties where the lands affected by such application are situate, and also in the newspaper printed at Albany, in which legal notices are required to be published, once in each week for three weeks immediately preceding the day upon which such application is to be made, and also by mailing a copy of said notice to each of said parties at his last known place of residence; and on or before the day of the first publication all papers upon which such application is to be made shall be filed in the office of the comptroller. The comptroller shall in all cases specify the grounds upon which such cancellation is set aside, and every such cancellation set aside by the comptroller shall in every and all respects have the same force and effect as though no cancellation thereof had ever been made.

**§ 142. Expenses of sale.** The expenses attending any sale for taxes under this article, including the expenses of printing and publishing lists and notices and transmitting copies thereof, and of all other things required to be done before the sale shall be had, shall be a charge on the lands liable to be sold; and the comptroller shall add to the taxes, interest and other charges on each parcel of land liable to be sold, an equal proportionate part of such expenses to be estimated by him.

**§ 143. Payment of moneys into state treasury.** The moneys received upon any sale and interest under this article, and for the expenses of the sale, shall be paid into the state treasury and the accounts of all persons entitled to any portion of the moneys so received for such expenses shall be audited by the comptroller and paid out of the state treasury.

**ARTICLE 7****Sales by County Treasurers for Unpaid Taxes and Redemption of Lands**

- Section 150. When lands to be sold for unpaid taxes.
151. Advertisement and sale.
152. Redemption.
153. Redemption of real property stricken from tax-rolls.
154. Conveyance by county treasurer.
155. Conveyance and its effect.
156. When purchase-money to be refunded.
157. Lands which the state owns or upon which it has a lien.
158. Provisions relative to comptroller to apply to treasurer.
159. Expense of publishing notice to redeem.
160. Article not to relate to certain cities.

**§ 150. When lands to be sold for unpaid taxes.**

Whenever any tax charged on real estate, in the counties of Saint Lawrence, Lewis, Clinton and Oneida, or in a county not including a portion of the forest preserve, is returned to the county treasurer, he shall not return the same to the comptroller, but if such tax, with interest thereon at the rate of ten per centum per annum, computed from the first day of February, after the same is levied, shall remain unpaid for six months from that date, such county treasurer shall advertise and sell such real estate as herein provided for the payment of such tax and interest and the expenses of such sale. The expense of publication of the notice of sale and the list of lands to be sold and the expense of conducting the sale, and the expense of publication of the notice of unredeemed lands, if thereafter redeemed, shall be a charge on the land liable to be sold and shall be added to the tax and interest. The county treasurer of the county of Rockland may defer the sale of any parcel of nonresident real estate in such county for unpaid taxes, until the unpaid taxes thereon with accrued interest shall amount in the aggregate to the sum of two dollars.

**§ 151. Advertisement and sale.** The county treasurer shall immediately after the expiration of such six months cause to

be published at least once in each week for six weeks, in two newspapers designated for the publication of the session laws, a list of real estate so liable to be sold, together with a notice that such real estate will, on a day at the expiration of said six weeks specified in such notice, and the succeeding days, be sold at public auction at the courthouse in the county where the same is situated, to discharge the taxes, interest and expenses that may be due thereon, at the time of such sale. Such list shall contain the name of the owner or occupant of each piece of real estate to be sold, as the same appears upon the assessment-roll of the year in which unpaid taxes were assessed, a brief description of such real estate, and the total amount of such unpaid taxes for the year advertised, which said total amount shall include all taxes, interest, expenses and other charges against the property for the year advertised. The comptroller may prescribe the form and manner of preparing such list, which when so prescribed shall be followed so far as possible by the several counties of the state. No such list shall be published until the same shall have been submitted to and approved by the state comptroller. On the days mentioned in such notice the county treasurer shall begin the sale of said real estate and continue the same from day to day. The charges for publishing such notice shall be seventy-five cents per folio for the first insertion, and fifty cents per folio for each subsequent insertion. The counties of Saint Lawrence, Lewis, Clinton and Oneida, and the counties of the state other than those in the forest preserve are empowered to acquire and hold such lands. Within twenty days after the time for redemption has expired the county treasurer of each of the counties of Saint Lawrence, Lewis, Clinton and Oneida shall file with the comptroller a certified statement of all tracts or parcels of land situated in the forest preserve which have been bid in by the county and have not been redeemed, and shall sell and convey to the state any tract or parcel of land specified in such statement which the comptroller shall designate within six months after such statement is filed, upon the payment of the taxes, interest and expenses due thereon at the time of the sale, and also all taxes assessed thereon since such sale, and the comptroller shall draw his warrant on the state treasurer for the amount thereof or credit the county with such

amount on the books of his office. After the expiration of such six months, in the counties of Saint Lawrence, Lewis, Clinton and Oneida, and after the time for redemption has expired in any other county, the county treasurer is authorized in the name of the board of supervisors of the county to sell and convey under his hand and seal such lands as have not been conveyed to the state in the manner and upon such terms as the board of supervisors of the county may direct.

**§ 152. Redemption.** The owner, occupant or any other person having an interest in any real estate sold for taxes as aforesaid may redeem the same at any time within one year after the last day of such sale, by paying to the county treasurer of the county, for the use of the purchaser, the sum mentioned in his certificate, together with interest thereon at the rate of ten per centum per annum, to be computed from the date of such certificate, and any tax which the holder of said certificate shall have paid between the days of sale and redemption, together with the share of the expense of the publication of notices to redeem the real estate sold in such county for unpaid taxes, as apportioned by the county treasurer to the real estate so redeemed, which expense shall be in the first instance a county charge and shall be at the same rate as that provided for the publication of notices of tax sales. In case any parcel of real estate mentioned in such notice to redeem shall not be redeemed within the one year allowed by law for such redemption then and in that event the share of the expense of the publication of notices to redeem such unredeemed real estate sold in any such county for unpaid taxes, as apportioned by the county treasurer, together with interest thereon for one year at the rate of ten per centum per annum, shall be laid before the board of supervisors of such county for reassessment as are other taxes and shall be by such board of supervisors reassessed upon the assessment-roll of the current year against such real estate and shall be a lien thereon.

**§ 153. Redemption of real property stricken from tax-rolls.** The real property struck down to a county at said tax sale and omitted from the tax-rolls as provided in section fifty of this chapter shall not be subject to further sale after

having been once so sold for taxes. The real property so omitted from the tax-rolls may be redeemed by the owner, occupant or any person having an interest in the same, provided the county has not acquired a title in fee to such real property, upon the payment to the county treasurer for the use and benefit of the county of a sum equal to the gross amount of the taxes, expenses of such sale, penalty and interest thereon, together with the tax and interest thereon which would have been due on said real property had it been taxed during each of the years it was so omitted from the tax-rolls. The said taxes for each of the years during which said real estate is so omitted from the tax-rolls shall be computed on the basis of the assessed valuations returned on said real property by the assessors of the several tax districts and at the rate fixed by the board of supervisors as the tax rate for the tax district within which said real estate is situated. (Former sec. 152a without change of substance.)

**§ 154. Conveyance by county treasurer.** If such real estate, or any portion thereof, be not redeemed as herein provided, the county treasurer shall execute to the purchaser a conveyance of the real estate so sold, the description of which real estate shall include a specific statement of whose title or interest is thereby conveyed, so far as appears on the record, which conveyance shall vest in the grantee an absolute estate in fee, subject, however, to all claims the county or state may have thereon for taxes or liens or incumbrance. The county treasurer shall receive from the purchaser fifty cents for preparing such conveyance and ten cents additional for each piece or parcel of land described therein, exceeding the first. All purchases made for the county shall be included in one conveyance, for which the county treasurer shall receive ten dollars. Every such conveyance shall be executed by the treasurer of the county, under his hand and seal, and may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven. The money received by the county treasurer on every such sale shall be applied by him, after deducting the expenses thereof, in like manner as if the same had been paid to him by the collectors of the several towns. (Former sec. 153 without change.)

**§ 155. Conveyance and its effect.** A purchaser or his legal representative may, upon receiving a conveyance under and by virtue thereof, possess and enjoy for his own use the real estate described in such conveyance, unless redeemed as herein provided, and after the expiration of the time to redeem the same, may cause the occupant of such real estate to be removed therefrom, and the possession to be delivered to him in the same manner and by the same proceedings and before the same officers as in the case of a tenant holding over after the expiration of his term without permission of his landlord. (Former sec. 154 without change.)

**§ 156. When purchase-money to be refunded.** Whenever any purchaser under such sale shall be unable to regain possession of the real estate purchased by him by reason of error or irregularity in the assessment or levying of a tax, or in proceedings for the collection thereof, the board of supervisors of the county shall refund the purchase-money so paid, with interest upon the same being presented and audited as other county charges, and such moneys shall be charged over to the tax district where the irregularity arose. (Former sec. 155 without change.)

**§ 157. Lands which the state owns or upon which it has a lien.** The county treasurer of any county not embracing a portion of the forest preserve shall, at least two months prior to any tax sale to be held by him, transmit to the comptroller an accurate and complete list of all the lands in such county to be sold thereat. The state comptroller shall, at least two weeks prior to any such tax sale, transmit to such county treasurer a list of all lands advertised to be sold at such tax sale, belonging to the state, or which shall then be mortgaged to the commissioners for loaning certain moneys of the United States, or against which the state holds a bond or lien, for any part of the purchase-money thereof, or for which the state may then hold a tax sale certificate. The county treasurer conducting such sale shall bid in for the state all lands described in the list transmitted to him by the comptroller, and shall, at the close of such sale, transmit to the comptroller a verified and itemized statement show-

ing the amount of each bid made in the name of the state thereat, and the state comptroller shall, within ten days after the receipt by him of such statement, draw his warrant on the state treasurer for the amount thereof or credit the county with the amount of such statement on the books of his office. (Former sec. 156 without change.)

**§ 158. Provisions relative to comptroller to apply to treasurer.** The provisions of article six of this chapter, entitled "sales by comptroller for unpaid taxes and redemption of lands" shall, in so far as it is not otherwise herein provided, govern and control the action of the county treasurer, who shall perform the duties therein devolved upon the comptroller and the same rights and remedies shall be deemed to exist under the provisions of this article as are provided for in said article six. (Former sec. 157 without change of substance.)

**§ 159. Expense of publishing notice to redeem.** Where a tax sale has been held by a county treasurer pursuant to this article, the expense of publishing the notice to redeem as required by section one hundred and thirty of this chapter shall be apportioned as equitably as may be between the several pieces or parcels included therein. The amount so apportioned to any parcel shall be paid to the county treasurer by the purchaser at the tax sale upon the execution of a conveyance to him. If a parcel of land is redeemed subsequent to the publication of the notice, the person redeeming shall pay to the county treasurer, in addition to the amount required by section one hundred and fifty-two, the expense of publishing the notice to redeem the same. If a parcel of land is bid in by the county and is not redeemed, the expense of publishing the notice to redeem shall be a county charge. The money received by a county treasurer for the expense of publishing the redemption notices shall be applied by him to pay the publishers therefor.

**§ 160. Article not to relate to certain cities.** This or the preceding article shall not affect any law relating to the sale of real estate for taxes in any city. (Former sec. 158 without change.)

**ARTICLE 8****State Board of Tax Commissioners; State Board of Equalization**

Section 170. State board of tax commissioners.

171. Powers and duties of state board of tax commissioners.

172. Official seal.

173. Tax commissioners to visit counties.

174. State board of equalization; powers and duties.

175. Appeals to the state board of tax commissioners from equalization by board of supervisors.

176. Appeals, how conducted.

177. Determination of appeals.

178. Costs on appeal.

**§ 170. State board of tax commissioners.** The tax commissioners now in office shall continue in office for the terms for which they were appointed, and they and their successors shall constitute the state board of tax commissioners. On the expiration of their terms the governor shall appoint three commissioners by and with the advice and consent of the senate, to hold office for three years, and so classified that the term of office of one of them shall expire with the thirty-first day of December in each year, and in case of a vacancy the appointment shall be for the unexpired term. Each commissioner shall receive an annual compensation of five thousand dollars, payable monthly, and in addition thereto the expenses actually incurred by him in the discharge of his official duties, including expenses while attending meetings of the commission.

**§ 171. Powers and duties of state board of tax commissioners.** The state board of tax commissioners shall:

First. Investigate and examine, from time to time, as to the methods of assessment within the state.

Second. Furnish local assessors with such information as may be necessary or proper to aid them in making assessments.



Third. Make such rules and regulations as may be necessary to enforce the provisions of this article and prepare forms for reports and assessment-rolls, and furnish the same to assessors and other officers at the expense of the state.

Fourth. Take testimony and hear proofs, under oath, with reference to any matter within the line of its official duty. Any member of such board may be designated for that purpose. And it may require from all state and municipal officers such information as may be necessary for the proper discharge of its duties.

Fifth. Hold meetings at an office to be assigned it in one of the state buildings at Albany, at such times as may be fixed by the chairman of the board or by adjournment thereof, or at such other places as it may designate.

Sixth. Employ a secretary, prescribe his duties and fix his salary at a sum not to exceed thirty-five hundred dollars per annum; employ not to exceed six special agents who shall be deemed the confidential agents of the board; and experts and other needed assistants and prescribe their duties. It shall fix the compensation of such employees, which shall not exceed in the aggregate the amount annually appropriated by the legislature for that purpose.

Seventh. Prepare an annual report to the legislature and recommend such changes or amendments to the tax laws as it may deem advisable.

Eighth. Perform the other powers and duties conferred upon it by law.

**§ 172. Official seal.** The state board of tax commissioners shall have and use an official seal; and the records, its proceedings and copies of all papers and documents in its possession and custody may be authenticated in the usual form, under such seal and the signature of any one of the tax commissioners or the secretary, and shall be received in evidence in the same manner and with like effect as deeds regularly acknowledged or proven. (Former sec. 170a without change.)

**§ 173. Tax commissioners to visit counties.** Two or more of the members of the state board of tax commissioners shall officially visit every county in the state at least once in two

years, and inquire into the methods of assessment and taxation, and ascertain whether the assessors faithfully discharge their duties and particularly as to their compliance with the provisions of this chapter requiring the assessment of all property not exempt from taxation at its full value. (Former sec. 172 without change.)

**§ 174. State board of equalization; powers and duties.** The commissioners of the land office and the three commissioners of taxes shall constitute the state board of equalization. The state board of equalization shall meet in the city of Albany on the first Tuesday in September in each year, for the purpose of examining and revising the valuations of real and personal property of the several counties as returned to the state board of tax commissioners, and shall fix the aggregate amount of assessment for each county, upon which the comptroller shall compute the state tax. Such board may increase or diminish the aggregate valuations of real property in any county by adding or deducting such sum as in its opinion may be just and necessary to produce a just relation between the valuations of real property in the state. But it shall, in no instance, reduce the aggregate valuations of all the counties below the aggregate valuations thereof as so returned. The comptroller shall immediately ascertain from this assessment, a copy of which shall be transmitted to him, the proportion of state tax each county shall pay, and mail a statement of the amount to the county clerk, and to the chairman and clerk of the board of supervisors of each county. (Former sec. 173 without change of substance.)

**§ 175. Appeals to the state board of tax commissioners from equalization by board of supervisors.** Any supervisor may appeal in behalf of the town, city or ward, which he wholly or in part represents, to the state board of tax commissioners, from any act or decision of the board of supervisors, in the equalization of assessments and the correction of the assessment-rolls. If such appeal is brought in behalf of a town, a majority of the town board of such town, if in behalf of a city, a majority of the supervisors representing such city, or if

the \*assessment in the wards of any city are equalized separately and such wards have separate assessment-rolls, then the alderman or aldermen representing such ward in the common council of the city, shall first consent to and approve the bringing of such appeal. Such appeal shall be brought within ten days after the delivery of the assessment-roll to the collector by filing in the office of the county clerk a notice thereof, with such consent indorsed thereon or annexed thereto, together with the affidavit of the supervisor so appealing, that in his opinion injustice has been done to such town, city or ward by the act or decision from which the appeal is taken; and also within such time, by serving personally or by mail, a duplicate or copy of such notice, consent and affidavit on the chairman or clerk of the board of supervisors, and by mailing such a copy or duplicate to the state board of tax commissioners. (Former sec. 174 without change.)

**§ 176. Appeals, how conducted.** The state board of tax commissioners may prepare a form of petition and notice of appeal from decisions of the board of supervisors in the equalization of assessments and rules and regulations in relation to bringing such appeals to a hearing or trial thereof. Such rules shall provide for a hearing on the papers and proofs submitted to the board of supervisors on making the equalization, in case the party so desires, and also, in case the notice of appeal so specifies, for the taking of additional evidence offered by either party. The appeal shall be heard in the county in which it originated. In either case such hearing shall be had at a time and place to be fixed by the board upon notice of at least twenty days by mail to the party appealing and to the clerk of the board of supervisors of the county in which the appeal is taken. If the appellant or his successor fails to appear at the time and place appointed or upon any day to which such hearing and trial shall be adjourned, the board shall make an order dismissing the appeal, which shall have the same effect as if the appeal had not been sustained after a hearing on the merits. (Former sec. 175 without change of substance.)

\* So in original.

**§ 177. Determination of appeals.** On every such hearing or trial, the state board of tax commissioners shall determine whether any, and if any, what deductions ought to be made from the aggregate corrected value of the real and personal property of such tax district as made and to what tax district or districts in such county the amount of such deductions, if any, shall be added; and shall certify their determination, in writing, to such board of supervisors and forward the same by mail within ten days thereafter to the clerk of the board, directed to him at his post-office address, and forward a copy thereof to the supervisor appealing. Such determination shall be carried into effect by such board at its next annual session. (Former sec. 176 without change.)

**§ 178. Costs on appeal.** The state board of tax commissioners shall certify the reasonable expense on every such appeal, not exceeding the sum of two thousand dollars, for services of counsel and one thousand dollars for all other expenses, including the compensation and expense of the stenographer. If such appeal is not sustained, the costs and expenses thereof so certified shall be a charge upon the tax district or districts taking such appeal and shall be levied thereon by the board of supervisors. If the appeal is sustained, the amount of such costs and expenses so certified shall be levied by the board of supervisors upon, and collected from, the county in the assessment and collection of taxes for the current year, except the tax district or tax districts whose appeal is sustained. If there shall be appeals by more than one tax district in the county, some of which are sustained and some dismissed, the state board shall decide what portion of such costs and expenses shall be borne by any tax district whose appeal is dismissed. (Former sec. 177 without change.)

**ARTICLE 9****Corporation Tax**

Section 180. Organization tax.

181. License tax on foreign corporations.

182. Franchise tax on corporations.

183. Certain corporations exempt from tax on capital stock.

184. Additional franchise tax on transportation and transmission corporations and associations.

185. Franchise tax on elevated railroads or surface railroads not operated by steam.

186. Franchise tax on water-works companies, gas companies, electric or steam heating, lighting and power companies.

187. Franchise tax on insurance corporations.

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**§ 180. Organization tax.** Every stock corporation incorporated under any law of this state shall pay to the state treasurer a tax of one-twentieth of one per centum upon the amount of capital stock which the corporation is authorized to have, and a like tax upon any subsequent increase. Provided, that in no case shall such tax be less than five dollars. Such tax shall be due and payable upon the incorporation of such corporation or upon the increase of its capital stock. Except in the case of a railroad corporation neither the secretary of state nor county clerk shall file any certificate of incorporation or article of association, or give any certificate to any such corporation or association until he is furnished a receipt for such tax from the state treasurer, and no stock corporation shall have or exercise any corporate franchise or powers, or carry on business in this state until such tax shall have been paid. And in case of a decrease of capital stock, upon which the tax required by law has been paid, and a subsequent increase thereof, a tax shall be paid only upon so much of such increase as exceeds the amount of capital stock upon which a tax has been before paid. In case of the consolidation of existing corporations into a corporation, such new corporation shall be required to pay the tax hereinbefore provided for only upon the amount of its capital stock in excess of the aggregate amount of capital stock of said corporations. This section shall not apply to state and national banks or to building, mutual loan, accumulating fund and co-operative associations. A railroad corporation need not pay such tax at the time of filing its certificate of incorporation, but shall pay the same before the public service commission shall grant a certificate, as required by the railroad law, authorizing the construction of the road as pro-

posed in its articles of association, and such certificate shall not be granted by the public service commission until it is furnished with a receipt for such tax from the state treasurer. (As amended by L. 1910, ch. 472.)

**§ 181. License tax on foreign corporations.** Every foreign corporation, except banking corporations, fire, marine, casualty and life insurance companies, co-operative fraternal insurance companies, and building and loan associations, authorized to do business under the general corporation law, shall pay to the state treasurer, for the use of the state, a license fee of one-eighth of one per centum for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, to be computed upon the basis of the capital stock employed by it within this state, during the first year of carrying on its business in this state; and if any year thereafter any such corporation shall employ an increased amount of its capital stock within this state, the same license fee shall be due and payable upon any such increase. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation, the capital of a corporation invested in the stock of another corporation shall be deemed to be assets located where the physical property represented by such stock is located. The amount of capital upon which such taxes shall be paid shall be fixed by the comptroller, who shall have the same authority to examine the books and records in this state of such foreign corporations, and the employees thereof, and the same power to issue his warrant for the collection of such taxes, as he now has with regard to domestic corporations. No action shall be maintained or recovery had in any of the courts in this state by such foreign corporation after thirteen months from the time of beginning such business within the state, without obtaining a receipt from the comptroller for

the payment of the license fee upon the capital stock employed by it within this state during the first year of carrying on its business in this state. (As amended by L. 1910, ch. 340.)

**§ 182. Franchise tax on corporations.** For the privilege of doing business or exercising its corporate franchises in this state every corporation, joint-stock company or association, doing business in this state, shall pay to the state treasurer annually, in advance, an annual tax to be computed upon the basis of the amount of its capital stock, employed during the preceding year within this state, and upon each dollar of such amount. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation, the capital of a corporation invested in the stock of another corporation shall be deemed to be assets located where the physical property represented by such stock is located. If the dividends upon the capital stock amount to six, or more than six per centum upon the par value of the capital stock, during any year ending with the thirty-first day of October, the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the par value of the capital stock during said year. If such dividend or dividends amount to less than six per centum on the par value of the capital stock, and

(1) The assets do not exceed the liabilities, exclusive of capital stock, or

(2) The average price at which such stock sold during said year did not equal or exceed its par value, or

(3) If no dividend was declared,

Then each dollar of the amount of capital stock employed in this state, determined as hereinbefore provided, shall be taxed at the rate of three-fourths of one mill. If such dividend or divi-



dends amount to less than six per centum on the par value of the capital stock, and

(1) The assets exceed the liabilities, exclusive of capital stock, by an amount equal to or greater than the par value of the capital stock, or

(2) The average price at which such stock sold during said year is equal to or greater than the par value,

Then the amount of capital stock, determined as hereinbefore provided to be employed in this state, shall be taxed at the rate of one and one-half mills on each dollar of the valuation of the capital stock employed in this state, but such valuation shall not be less than

(1) The par value of such stock,

(2) The difference between the assets and liabilities, exclusive of capital stock,

(3) The average price at which such stock sold during said year.

If such corporation, joint-stock company or association shall have more than one kind of capital stock, and upon one of such kinds of stock a dividend or dividends amounting to six or more than six per centum upon the par value thereof, has been made or declared, and upon the other no dividend has been made or declared, or the dividend or dividends made or declared thereon amount to less than six per centum upon the par value thereof, then the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the capital stock upon the par value of which the dividend or dividends made or declared amount to six or more than six per centum, and in addition thereto a tax shall be charged upon the capital stock

(1) Upon which no dividend was made or declared, or

(2) Upon which the dividend or dividends made or declared did not amount to six per centum upon the par value,

At the rate as hereinbefore provided for the taxation of capital stock upon which no dividend was made or declared, or upon which the dividend or dividends made or declared did not amount to six per centum on the par value.

All corporations not taxable under the preceding paragraphs of this section shall be taxed in an amount not less than would be produced by an assessment of one and one-half mills on each one dollar of the actual value of its capital stock, determined to be employed in this state as hereinbefore provided, or one and one-half mills upon each dollar of such capital stock at the average price at which said stock sold during the said year.

**§ 183. Certain corporations exempt from tax on capital stock.** Banks, savings banks, institutions for savings, title guaranty, insurance or surety corporations, every trust company incorporated, organized or formed, under, by or pursuant to a law of this state, and any company authorized to do a trust company business, solely or in connection with any other business, under a general or special law of this state, laundering corporations, manufacturing corporations to the extent only of the capital actually employed in this state in manufacturing, and in the sale of the product of such manufacturing, mining corporations wholly engaged in mining ores within this state, agricultural and horticultural societies or associations, and corporations, joint-stock companies or associations owning or operating elevated railroads or surface railroads not operated by steam, or formed for supplying water or gas for electric or steam heating, lighting or power purposes, and liable to a tax under sections one hundred and eighty-five and one hundred and eighty-six of this chapter, shall be exempt from the payment of the taxes prescribed by section one hundred and eighty-two of this chapter. But such a laundering, manufacturing or mining corporation shall not be exempted from the payment of such tax, unless at least forty per centum of the capital stock of such corporation is invested in property in this state and used by it in its laundering, manufacturing or mining business in this state.

**§ 184. Additional franchise tax on transportation and transmission corporations and associations.**

Every corporation and joint-stock association formed for steam surface railroad, canal, steamboat, ferry, express, navigation, pipeline, transfer, baggage express, telegraph, telephone, palace car or sleeping car purposes, and every other transportation corporation not liable to taxation under sections one hundred and eighty-five or one hundred and eighty-six of this chapter, shall pay for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual excise tax or license fee which shall be equal to five-tenths of one per centum upon its gross earnings within this state, which shall include its gross earnings from its transportation or transmission business originating and terminating within this state, but shall not include earnings derived from business of an interstate character.

**§ 185. Franchise tax on elevated railroads or surface railroads not operated by steam.** Every corporation, joint-stock company or association owning or operating any elevated railroad or surface railroad not operated by steam shall pay to the state for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity within this state, an annual tax which shall be one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. Any such railroad corporation whose property is leased to another railroad corporation shall only be required under this section to pay a tax of three per centum upon the dividends declared and paid in excess of four per centum upon the amount of its capital stock.

**§ 186. Franchise tax on water-works companies, gas companies, electric or steam heating, lighting and power companies.** Every corporation, joint-stock com-

pany or association formed for supplying water or gas, or for electric or steam heating, lighting or power purposes, shall pay to the state for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual tax which shall be five-tenths of one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. The term "gross earnings" as used in this section means all receipts from the employment of capital without any deduction.

**§ 187. Franchise tax on insurance corporations.**

An annual state tax for the privilege of exercising corporate franchises or for carrying on business in their corporate or organized capacity within this state equal to one per centum on the gross amount of premiums received during the preceding calendar year for business done at any time in this state, which gross amount of premiums shall include all premiums received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance during such preceding calendar year, and all premiums that are received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance executed, issued or delivered in all years prior to such preceding calendar year, whether such premiums were in the form of money, notes, credits, or any other substitute for money, shall be paid annually into the treasury of the state on or before the first day of June by the following corporations:

1. Every domestic insurance corporation, incorporated, organized or formed under, by or pursuant to a general or special law;
2. Every insurance corporation, incorporated, organized or formed under, by or pursuant to the laws of any other state of the

United States, and doing business in this state, except a corporation doing a fire insurance business or a marine insurance business;

3. Every insurance corporation, incorporated, organized or formed under, by or pursuant to the laws of any state without the United States, or of any foreign country, except such a corporation doing a life, health or casualty insurance business, and doing business in this state; but the tax on gross premiums of a corporation so incorporated, organized or formed and doing a fire or marine insurance business within the state shall be equal to five-tenths of one per centum. This section does not apply to a fraternal beneficiary society, order or association, a corporation for the insurance of domestic animals, a town or county co-operative insurance corporation, nor to any corporation subject to the supervision of or required by or in pursuance of law to report to the superintendent of banks; but this section does apply to an individual, or partnership, or association of underwriters known as Lloyds in so far as corporations doing the same kind of insurance business are subject to its provisions. The taxes imposed by this section shall be in addition to all other fees, licenses or taxes imposed by this or any other law, except that in assessing taxes under the reciprocal provisions of section thirty-four of the insurance law, credit shall be allowed for any taxes paid under this section. The term "insurance corporations" as used in this article, shall include a corporation, association, joint-stock company or association, person, society, aggregation or partnership by whatever name known doing an insurance business in this state.

**§ 188. Franchise tax on trust companies.** Every trust company incorporated, organized or formed under, by or pursuant to a law of this state, and any company authorized to do a trust company's business solely or in connection with any other business, under a general or special law of this state, shall pay to the state annually for the privilege of exercising its cor-

porate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the amount of its capital stock, surplus, and undivided profits. (Former sec. 187a without change of substance.)

**§ 189. Franchise tax on savings banks.** Every savings bank incorporated, organized or formed under, by or pursuant to a law of this state, shall pay to the state annually for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the par value of its surplus and undivided earnings. (Former sec. 187b without change.)

**§ 190. Purchase of state bonds; credit to be given.** Every corporation, company or association required by section one hundred and eighty-seven, one hundred and eighty-eight, or one hundred and eighty-nine of this chapter, to pay to the state an annual tax equal to a percentage of its gross premiums, capital stock, surplus, undivided profits or undivided earnings, or one or more, for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, which shall own any of the bonds of the state of New York, shall have credited to it annually to apply upon or in lieu of the payment of such tax an amount equal to one per centum of the par value of all such bonds of the state, bearing interest at a rate not exceeding three per centum per annum, owned by such corporation, company or association, and registered in its name or registered in the name of a public department, a public officer or officers of this state, or of any other state, or of the United States, in trust for such corporation, company or association, on the thirtieth day of June prior to the date when such tax shall become due and payable; provided, however, that there shall in no case be credited to any such corporation, company or association an amount in excess of the amount due to the state from such corporation, company or

association for taxes payable to the state under this chapter for the fiscal year for which such credit is given; and further provided that any such credit so allowed under this section shall not bear interest. (Former sec. 187c without change of substance.)

**§ 191. Tax upon foreign bankers.** Every foreign banker doing business in this state, shall annually pay to the treasurer a tax of five per centum on the amount of interest or compensation of any kind earned and collected by him on money loaned, used or employed in this state by such banker. The term "doing a banking business," as used in this section, means doing such business as a corporation may be created to do under article three of the banking law, or doing any business which a corporation is authorized by such article to do. The term "foreign banker doing a banking business in this state," as used in this section, includes:

1. Every foreign corporation doing a banking business in this state, except a national bank.
2. Every unincorporated company, partnership or association of two or more individuals, organized under or pursuant to the laws of another state or country, doing a banking business in this state.
3. Every other unincorporated company, partnership, or association, of two or more individuals, doing a banking business in this state, if the members thereof, owning more than a majority interest therein, or entitled to more than one-half of the profits thereof, or who would, if it were dissolved, be entitled to more than one-half of the net assets thereof, are not residents of this state.
4. Every nonresident of this state, doing a banking business in this state, in his own name and right only. (Former sec. 188 without change of substance.)

**§ 192. Reports of corporations.** Corporations liable to pay a tax under this article shall report as follows:

1. Corporations paying franchise tax. Every corporation, association or joint-stock company liable to pay a tax under section one

hundred and eighty-two of this chapter shall, on or before November fifteenth in each year, make a written report to the comptroller of its condition at the close of its business on October thirty-first preceding, stating the amount of its authorized capital stock, the amount of stock paid in, the date and rate per centum of each dividend declared by it during the year ending with such day, the entire amount of the capital of such corporation, and the capital employed by it in this state during such year.

2. Transportation and transmission corporations. Every transportation or transmission corporation, joint-stock company or association liable to pay an additional tax under section one hundred and eighty-four of this chapter, shall also, on or before August first in each year, make a written report to the comptroller of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from all sources and the amount of its gross earnings from its transportation or transmission business originating and terminating within this state.

3. Elevated and surface railroad corporations. Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-five of this chapter, shall, on or before August first of each year, make a written report to the comptroller of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending June thirtieth, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

4. Water-works, gas, electric, steam-heating, lighting and power corporations. Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-six of this chapter, shall, on or before December first of each year, make a written report to the comptroller of its condition at the close of its business on October thirty-first preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during



he year ending with October thirty-first, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

5. Insurance corporations. Every insurance corporation liable to pay a tax under section one hundred and eighty-seven of this chapter, shall, on or before March first in each year, make a written report to the comptroller of its condition at the close of its business on December thirty-first preceding, stating the gross amount of all premiums referred to in section one hundred and eighty-seven of this chapter, received during the preceding calendar year on business done thereby in this state during the year ending with such day and at all times prior thereto, whether the premiums were in money or in the form of notes, credits or other substitutes for money.

6. Foreign bankers. Every foreign banker liable to pay a tax under section one hundred and ninety-one of this chapter shall, on or before February first in each year, make a written report to the comptroller of the condition of his business on December thirty-first preceding, stating the amount of tax for which he is liable under this article, and giving in detail the facts required by the last preceding section for the purpose of ascertaining and computing the same.

7. Trust companies. Every company liable to pay a tax under section one hundred and eighty-eight of this chapter shall, on or before August first in each year, make a written report to the comptroller of its condition at the close of business on June thirtieth preceding, separately stating the amount of its capital stock, the amount of its surplus, and the amount of its undivided profits, and containing such other data, information or matter as the comptroller may require.

8. Savings banks. Every savings bank liable to pay a tax under section one hundred and eighty-nine of this chapter, shall on or before August first in each year, make a written report

to the comptroller of its condition at the close of business on June thirtieth preceeding, stating the par value of its surplus and undivided earnings and containing such other data, information or matter as the comptroller may require. (Former sec. 159 without change of substance.)

**§ 193. Value of stock to be appraised.** If the dividend or dividends amount to less than six per centum on the par value of the capital stock, or no dividend is declared, the president, treasurer or secretary of the company liable to pay a tax under the provisions of section one hundred and eighty-two of this chapter, shall, under oath, between the first and fifteenth days of November in each year, estimate and appraise the capital stock of such company at its actual value.

And shall forward the same to the comptroller with the report provided for in the last section. If the comptroller is not satisfied with the valuation so made and returned he is authorized and empowered to make a valuation thereof, and settle an account upon the valuation so made by him, and the taxes, penalties and interest to be paid the state. (Former sec. 190 without change.)

**§ 194. Further requirements as to reports of corporations.** Every report required by this article shall have annexed thereto the affidavit of the president, vice-president, secretary or treasurer of the corporation, association or joint-stock company or of the person or one of the persons, or the members of the partnership making the same, to the effect that the statements contained therein are true. Such reports shall contain any other data, information or matter which the comptroller may require to be included therein, and he may prescribe the form in which such reports shall be made and the form of oath thereto. When so prescribed such forms shall be used in making the report. The comptroller may require at any time a further or

supplemental report under this article, which shall contain information and data upon such matters as the comptroller may specify. (Former sec. 191 without change.)

**§ 195. Powers of comptroller to examine into affairs of corporations.** In case any report required by any of the preceding sections of this article shall be unsatisfactory to the comptroller, or if any such report is not made as herein required, the comptroller is authorized to make an estimate of the dividends paid by such corporation and the value of the capital stock employed by it, from any such report or from any other data, and to order and state an account according to the estimate and value so made by him for the taxes, percentage and interest due the state from such corporation, association, joint-stock company, person or partnership. The comptroller shall also have power to examine or cause to be examined, in case of a failure to report or in case the report is unsatisfactory to him, the books and records of any such corporation, joint-stock association, company, foreign banker, person or partnership, and may hear testimony and take proofs material for his information, either personally or he may appoint a commissioner by a written appointment under his hand and official seal for that purpose. Every commissioner so appointed shall be authorized to make such examination and take such testimony and hear such proofs and report the proofs and testimony so taken and the result of his examination so made and the facts found by him to the comptroller. The comptroller shall, therefrom, or from any other data which shall be satisfactory to him, order and state an account for the tax due the state, together with the expenses of such examination and the taking of such testimony and proofs. Such expenses shall be fixed and adjusted by the comptroller. (Former sec. 192 without change.)

**§ 196. Notice of statement of tax; interest.** Upon auditing and stating every account for taxes or other charges under this article, the comptroller shall forthwith send notice

thereof in writing to the person, partnership, company, association or corporation against whom the same is made, which notice may be mailed to the post-office address of such person, partnership, association, company or corporation. All accounts so audited and stated shall bear interest upon the total amount found due thereon to the state, for taxes, percentage, interest and other charges, from the expiration of thirty days after sending such notice until payment thereof shall be made. (Former sec. 193 without change.)

**§ 197. Payment of tax and penalty for failure.**

A tax imposed by section one hundred and eighty-two or one hundred and eighty-six of this chapter shall be due and payable into the state treasury on or before the fifteenth day of January in each year. A tax imposed by section one hundred and eighty-four of this chapter on a transportation or transmission corporation, or by section one hundred and eighty-five, on elevated railroads or surface railroads not operated by steam, shall be due and payable into the state treasury on or before the first day of August in each year. A tax imposed by section one hundred and eighty-seven of this chapter on an insurance corporation shall be due and payable into the state treasury on or before the first day of June in each year. A tax imposed by section one hundred and eighty-eight or one hundred and eighty-nine shall be due and payable into the state treasury on or before the first day of September in each year. A tax imposed by section one hundred and ninety-one of this chapter on a foreign banker shall be due and payable into the state treasury on or before February first in each year. If such tax in any case is not paid within thirty days after the same becomes due, or if the report of any such corporation is not made within the time required by this article, the corporation, association, joint-stock company, person or partnership, liable to pay the tax, shall pay into the state treasury, in addition to the amount of such tax, a sum equal to five per centum thereof, and one per centum additional for each month the tax remains unpaid, which sum shall be added to the tax and paid or collected therewith. Every corporation,

association, joint-stock company, person or partnership failing to make the annual report required by this article, or failing to make any special report required by the comptroller, within any reasonable time to be specified by him, shall forfeit to the people of the state the sum of one hundred dollars for every such failure, and the additional sum of ten dollars for each day that such failure continues. Such tax shall be a lien upon and bind all the real and personal property of the corporation, joint-stock company or association liable to pay the same from the time when it is payable until the same is paid in full. (Former sec. 194 without change of substance.)

**§ 198. Revision and readjustment of accounts by comptroller.** If an application be filed with the comptroller by the party against whom the account is stated or by the attorney-general within one year from the time any such account shall have been audited and stated, the comptroller may at any time, upon notice thereof sent to the person, partnership, company, association or corporation against whom it is stated, revise and readjust such account and if it shall be made to appear upon any such application, by evidence submitted to him or otherwise, that any such account included taxes or other charges which could not have been lawfully demanded, or that payment has been legally made or exacted of any such account, he shall resettle the same according to law and the facts, and charge or credit, as the case may require, the difference, if any, resulting from such revision or resettlement upon the accounts for taxes of or against any such person, partnership, company, association or corporation. Such credit, whether allowed before or after the passage of this chapter may be, by the person, partnership, company, association or corporation in whose favor it is allowed, assigned to a person, partnership, company, association or corporation liable to pay taxes under article nine of this chapter, and the assignee of the whole or any part of such credit on filing with the comptroller such assignment shall thereupon be entitled to credit on the books of the comptroller for the amount thereof on

the current account for taxes of such assignee in the same way and with the same effect as though the credit had originally been allowed in favor of such assignee. The comptroller shall forthwith send written notice of his determination upon such application to the applicant, and to the attorney-general, which notice may be sent by mail to his post-office address. (Former sec. 195 without change of substance.)

**§ 199. Review of determination of comptroller by certiorari.** The determination of the comptroller upon any application made to him by any person, partnership, company, association or corporation for a revision and resettlement of any account, as prescribed in this article, may be reviewed both upon the law and the facts upon certiorari by the supreme court at the instance of any person, partnership, company, association or corporation affected thereby, and in the name and on behalf of the people of the state. For the purpose of such review the comptroller shall return, on such certiorari, the accounts and all the evidence before him on such application, and all the papers and proofs upon the original statement of such account and all proceedings thereon. If the original or resettled accounts shall be found erroneous or illegal, either in point of law or of fact, by the supreme court, upon any such review, the accounts reviewed shall then be corrected and restated, and from any determination of the supreme court upon any such review an appeal to the court of appeals may be taken by either party. (Former sec. 196 without change.)

**§ 200. Regulations as to such writ of certiorari.** No certiorari to review any audit and statement of an account or any determination by the comptroller under this article shall be granted unless notice of application therefor is made within thirty days after the service of the notice of such determination. Eight days' notice shall be given to the comptroller of the application for such writ. The full amount of the taxes, percentage, interest and other charges audited and stated in such ac-

count must be deposited with the state treasurer before making the application and an undertaking filed with the comptroller, in such amount and with such sureties as a justice of the supreme court shall approve, to the effect that if such writ is dismissed or the determination of the comptroller affirmed, the applicant for the writ will pay all costs and charges which may accrue against him or it in the prosecution of the writ, including costs of all appeals. (Former sec. 197 without change.)

**§ 201. Warrant for the collection of taxes.** After the expiration of thirty days from the sending by the comptroller of a notice of a statement of an account as provided in this article, unless the amount of such account shall have been paid or deposited with the state treasurer, if an appeal or other proceedings have been taken to review the same, and the undertaking given as provided in this article, the comptroller may issue a warrant under his hand and official seal, directed to the sheriff of any county of the state, commanding him to levy upon and sell the real and personal property of the person, partnership, company, association or corporation against which such account is stated, found within his county for the payment of the amount thereof with interest thereon and costs of executing the warrant, and to return such warrant to the comptroller and pay to the state treasurer the money collected by virtue thereof, by a time to be therein specified, not less than sixty days from the date of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the person, partnership, company, association or corporation against which it is issued, from the time an actual levy shall be made by virtue thereof. The sheriff to whom any such warrant shall be directed shall proceed upon the same in all respects, with like effect, and in the same manner as prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be collected in the same manner. (Former sec. 198 without change.)

**§ 202. Information of delinquents.** It shall be the duty of any person having knowledge of the evasion of taxation under this article by any corporation, association, joint-stock company, partnership or person liable to taxation thereunder, or any omission on their part to make the reports required by this article, to make a written report thereof to the comptroller of the state, with such information as may be in his possession as may lead to the recovery of any taxes due the state therefrom. If, in his opinion, the interests of the state require it, the comptroller may employ such person to assist in the collection and preparation of evidence and in the prosecution and trial of actions for such taxes, and so much of the same, not exceeding ten per centum thereof, as may be collected from any such delinquent corporation, association, company, partnership or person, by reason of such report and such services, as shall have been agreed upon between such person and the comptroller or attorney-general as a compensation therefor, shall be paid to such person, and nothing shall be paid to such person for such report or services unless there shall be a recovery of taxes by reason thereof. (Former sec. 199 without change.)

**§ 203. Action for recovery of taxes; forfeiture of charter of delinquent corporations.** An action may be brought by the attorney-general, at the instance of the comptroller, in the name of the state, to recover the amount of any account audited and stated by the comptroller under the provisions of this article. If any such account shall remain unpaid at the expiration of one year after notice of the statement thereof has been sent as required by this article, and the comptroller is satisfied that the failure to pay the same is intentional, he shall so report to the attorney-general, who shall immediately bring an action, in the name of the people of the state, for the forfeiture of the franchise of any corporation, joint-stock company or association failing to make such payment, and if it is found that such failure was intentional, judgment shall be rendered in such action



for the forfeiture of its franchise and for its dissolution, and thereafter such franchise shall be annulled. (Former sec. 200 without change.)

**§ 204. Reports to be made by the secretary of state.** The secretary of state shall transmit on the first day of each month to the comptroller a report of the stock corporations whose certificates of incorporation are filed, or of the foreign stock corporations to whom a certificate of authority has been issued to do business in this state, during the preceding month. Such report shall state the name of the corporation, its place of business, the amount of its capital stock, its purposes or objects, the names and places of residence of its directors, and, if a foreign corporation, its place of business within the state. The comptroller may prescribe the forms and furnish the blanks for such reports. The secretary of state shall make like reports to the comptroller whenever required by him relating to any such corporations whose certificates have been filed or to whom a certificate of authority has been issued prior to the time when this article takes effect, and during any period of time specified by the comptroller in his request for such report. (Former sec. 201 without change.)

**§ 205. Exemptions from other state taxation.** The personal property of every corporation, company, association or partnership, taxable under this article, other than for an organization tax, shall be exempt from assessment and taxation upon its personal property for state purposes, if all taxes due and payable under this article have been paid thereby. The personal property of every corporation taxable under section one hundred and eighty-eight of this article, other than for an organization tax, and as provided in the banking law, shall be exempt from assessment and taxation for all other purposes. The personal property of a private or individual banker, actually employed in his business as such banker, shall be exempt from taxation for state purposes, if such private or individual banker shall have paid all taxes due and payable under this article. Such corpo-

ration and private or individual banker shall in no other respect be relieved from assessment and taxation by reason of the provisions of this article. The owner and holder of stock in an incorporated trust company liable to taxation under the provisions of this chapter shall not be taxed as an individual for such stock. Personal property exempted from taxation by this section shall not include shares of stock of banks and banking associations taxable under the provisions of section twenty-four of this chapter. (Former sec. 202 without change of substance.)

**§ 206. Application of taxes.** The taxes imposed by this article and the revenues thereof shall be applicable to the general fund of the treasury and to the payment of all claims and demands which are a lawful charge thereon. (Former sec. 203 without change.)

**§ 207. Limitation of time.** The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by this article, and this section shall be construed as having been in effect as of date of the original enactment of the corporation tax law. (Part of former Article 13, § 282.)

**ARTICLE 10****Taxable Transfers**

- Section** 220. Taxable transfers.
221. Exceptions and limitations.
222. Accrual and payment of tax.
223. Discount and interest.
224. Lien of tax and collection by executors, administrators and trustees.
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238. Books and forms to be furnished by the state comptroller.
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240. Reports of county treasurer.
241. Report of state comptroller; payment of taxes.
242. Application of taxes.
243. Definitions.
244. Exemptions in article one not applicable.
245. Limitation of time.

**§ 220. Taxable transfers.** A tax shall be and is hereby imposed upon the transfer of any property, real or personal of the value of more than one hundred dollars or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations not exempt by law from taxation on real or personal property, in the following cases:

1. When the transfer is by will or by the intestate laws of this state from any person dying seized or possessed of the property while a resident of the state.

2. When the transfer is by will or intestate law, of property within the state, and the decedent was a nonresident of the state at the time of his death.

3. Whenever the property of a resident decedent, or the property of a nonresident decedent within this state, transferred by will, is not specifically bequeathed or devised, such property shall, for the purposes of this article, be deemed to be transferred proportionately to, and divided pro rata among all the general legatees and devisees named in said decedent's will, including all transfers under a residuary clause of such will.

4. When the transfer is of property made by a resident or by a nonresident when such nonresident's property is within this state, by deed, grant, bargain, sale or gift made in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment at or after such death.

5. When any such person or corporation becomes beneficially entitled, in possession or expectancy, to any property or the income thereof by any such transfer, whether made before or after the passage of this chapter.

6. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this chapter, such appointment when made shall be deemed a transfer taxable under the provisions of this chapter in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will; and whenever any person or corporation pos-

sessing such a power of appointment so derived shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a transfer taxable under the provisions of this chapter shall be deemed to take place to the extent of such omission or failure, in the same manner as though the persons or corporations thereby becoming entitled to the possession or enjoyment of the property to which such power related had succeeded thereto by a will of the donee of the power failing to exercise such power, taking effect at the time of such omission or failure.

7. The tax imposed hereby shall be at the rate of five per centum upon the clear market value of such property, except as otherwise prescribed in the next section. (As amended by L. 1910, ch. 706.)

**§ 221. Exceptions and limitations.** When property, real or personal, or any beneficial interest therein, of the value of not more than five hundred dollars, passes by any such transfer to or for the use of any father, mother, husband, wife, child, brother, sister, wife or widow of a son or the husband of a daughter, or any child or children adopted as such in conformity with the laws of this state, of the decedent, grantor, donor or vendor, or to any child to whom any such decedent, grantor, donor or vendor for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday and was continuous for said ten years thereafter, and provided also that, except in the case of a stepchild, the parents of such child shall have been deceased when such relationship commenced, or to any lineal descendant of such decedent, grantor, donor or vendor born in lawful wedlock, such transfer of property shall not be taxable under this article; if real or personal property, or any beneficial interest therein, so transferred is of the value of more than five hundred dollars, it shall be taxable under this article at the rate of one per centum upon the clear market value

of such property except as herein provided. No such tax shall be assessed upon property, real or personal, or any beneficial interest therein so transferred to a father, mother, widow or minor child of the decedent, grantor, donor or vendor, if the amount so transferred to such father, mother, widow or minor child is the sum of five thousand dollars or less; but if the amount so transferred to a father, mother, widow or a minor child is over five thousand dollars the excess shall be taxable at the rate of one per centum upon the clear market value of such property as hereinbefore provided. The rates of taxation hereinbefore prescribed in this and the preceding section are hereby designated as "primary rates." Whenever any property, real or personal, or any beneficial interest therein which passes by any such transfer to or for the use of any person or corporation, shall exceed the amount of twenty-five thousand dollars over and above the exemptions hereinbefore provided the rate of taxation shall be as follows:

Upon all amounts in excess of the said twenty-five thousand dollars and up to and including the sum of one hundred thousand dollars, twice the primary rates;

Upon all amounts in excess of the said one hundred thousand dollars and up to and including the sum of five hundred thousand dollars, three times the primary rates;

Upon all amounts in excess of the said five hundred thousand dollars and up to and including the sum of one million dollars, four times the primary rates;

Upon all amounts in excess of the said one million dollars, five times the primary rates. But any property devised or bequeathed for religious ceremonies, observances or commemorative services of or for the deceased donor, or to any person who is a bishop or to any religious, educational, charitable, missionary, benevolent, hospital or infirmary corporation, including corporations organized exclusively for bible or tract purposes, shall be exempted from and not subject to the provisions of this article.

There shall also be exempted from and not subject to the provisions of this article personal property other than money or securities bequeathed to a corporation or association organized exclusively for the moral or mental improvement of men or women or for scientific, literary, library, patriotic, cemetery or historical purposes or for the enforcement of laws relating to children or animals or for two or more of such purposes and used exclusively for carrying out one or more of such purposes. But no such corporation or association shall be entitled to such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purpose be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association or for any of its members or employees or if it be not in good faith organized or conducted exclusively for one or more of such purposes. (As amended by L. 1910, ch. 600 and 706.)

**§ 222. Accrual and payment of tax.** All taxes imposed by this article shall be due and payable at the time of the transfer, except as herein otherwise provided. Taxes upon the transfer of any estate, property or interest therein limited, conditioned, dependent or determinable upon the happening of any contingency or future event by reason of which the fair market value thereof can not be ascertained at the time of the transfer as herein provided, shall accrue and become due and payable when the persons or corporations beneficially entitled thereto shall come into actual possession or enjoyment thereof. Such tax shall be paid to the state comptroller in a county in which the office of appraiser is salaried, and in other counties, to the county treasurer, and said state comptroller or county treasurer shall give, and every execu-

tor, administrator or trustee shall take, duplicate receipts from him of such payment as provided in section two hundred and thirty-six.

**§ 223. Discount and interest.** If such tax is paid within six months from the accrual thereof, a discount of five per centum shall be allowed and deducted therefrom. If such tax is not paid within eighteen months from the accrual thereof, interest shall be charged and collected thereon at the rate of ten per centum per annum from the time the tax accrued; unless by reason of claims made upon the estate, necessary litigation or other unavoidable cause of delay, such tax can not be determined and paid as herein provided, in which case interest at the rate of six per centum per annum shall be charged upon such tax from the accrual thereof until the cause of such delay is removed, after which ten per centum shall be charged.

**§ 224. Lien of tax and collection by executors, administrators and trustees.** Every such tax shall be and remain a lien upon the property transferred until paid and the person to whom the property is so transferred, and the executors, administrators and trustees of every estate so transferred shall be personally liable for such tax until its payment. Every executor, administrator or trustee shall have full power to sell so much of the property of the decedent as will enable him to pay such tax in the same manner as he might be entitled by law to do for the payment of the debts of the testator or intestate. Any such executor, administrator or trustee having in charge or in trust any legacy or property for distribution subject to such tax shall deduct the tax therefrom and shall pay over the same to the state comptroller or county treasurer, as herein provided. If such legacy or property be not in money, he shall collect the tax thereon upon the appraised value thereof from the person entitled thereto. He shall not deliver or be compelled to deliver any specific legacy or property subject to tax under this article to any person until he shall have collected the tax thereon. If



any such legacy shall be charged upon or payable out of real property, the heir or devisee shall deduct such tax therefrom and pay it to the executor, administrator or trustee, and the tax shall remain a lien or charge on such real property until paid; and the payment thereof shall be enforced by the executor, administrator or trustee in the same manner that payment of the legacy might be enforced, or by the district attorney under section two hundred and thirty-five of this chapter. If any such legacy shall be given in money to any such person for a limited period, the executor, administrator or trustee shall retain the tax upon the whole amount, but if it be not in money, he shall make application to the court having jurisdiction of an accounting by him, to make an apportionment, if the case require it, of the sum to be paid into his hands by such legatees, and for such further order relative thereto as the case may require.

**§ 225. Refund of tax erroneously paid.** If any debts shall be proven against the estate of a decedent after the payment of any legacy or distributive share thereof, from which any such tax has been deducted or upon which it has been paid by the person entitled to such legacy or distributive share, and such person is required by order of the surrogate having jurisdiction, on notice to the state comptroller, to refund the amount of such debts or any part thereof, an equitable proportion of the tax shall be repaid to him by the executor, administrator or trustee, if the tax has not been paid to the state comptroller or county treasurer; or if such tax has been paid to such state comptroller or county treasurer, such officer shall refund out of the funds in his hands or custody to the credit of such taxes such equitable proportion of the tax, and credit himself with the same in the account required to be rendered by him under this article. If after the payment of any tax in pursuance of an order fixing such tax, made by the surrogate having jurisdiction, such order be modified or reversed within two years from and after the date of entry of the order fixing the tax, on due notice to the state comptroller, the state

comptroller shall, if such tax was paid in a county in which the office of appraiser is salaried, refund to the executor, administrator, trustee, person or persons by whom such tax was paid, the amount of any moneys paid or deposited on account of such tax in excess of the amount of the tax fixed by the order modified or reversed, out of the funds in his hands or custody to the credit of such taxes, and to credit himself with the same in the account required to be rendered by him under this article, or if paid in a county in which the office of appraiser is not salaried, he shall by warrant direct and allow the county treasurer of the county to refund such amount in the same manner; but no application for such refund shall be made after one year from such reversal or modification, and the representatives of the estate, legatees, devisees or distributees entitled to any refund under this section shall not be entitled to any interest upon such refund, and the state comptroller shall deduct from the fees allowed by this article to the county treasurer the amount theretofore allowed him upon such overpayment. Where it shall be proved to the satisfaction of the surrogate that deductions for debts were allowed upon the appraisal, since proved to have been erroneously allowed, it shall be lawful for such surrogate to enter an order assessing the tax upon the amount wrongfully or erroneously deducted.

**§ 226. Taxes upon devises and bequests in lieu of commissions.** If a testator bequeaths or devises property to one or more executors or trustees in lieu of their commissions or allowances, or makes them his legatees to an amount exceeding the commissions or allowances prescribed by law for an executor or trustee, the excess in value of the property so bequeathed or devised above the amount of commissions or allowances prescribed by law in similar cases shall be taxable under this article.

**§ 227. Liability of certain corporations to tax.** If a foreign executor, administrator or trustee shall assign or transfer any stock or obligations in this state standing in the name of a

decedent, or in trust for a decedent, liable to any such tax, the tax shall be paid to the state comptroller or the treasurer of the proper county on the transfer thereof. No safe deposit company, trust company, corporation, bank or other institution, person or persons having in possession or under control securities, deposits, or other assets belonging to or standing in the name of a decedent who was a resident or nonresident, or belonging to, or standing in the joint names of such a decedent and one or more persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer herein provided, shall deliver or transfer the same to the executors, administrators or legal representatives of said decedent, or to the survivor or survivors when held in the joint names of a decedent and one or more persons, or upon their order or request, unless notice of the time and place of such intended delivery or transfer be served upon the state comptroller at least ten days prior to said delivery or transfer; nor shall any such safe deposit company, trust company, corporation, bank or other institution, person or persons deliver or transfer any securities, deposits or other assets belonging to or standing in the name of a decedent, or belonging to, or standing in the joint names of a decedent and one or more persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, without retaining a sufficient portion or amount thereof to pay any tax and interest which may thereafter be assessed on account of the delivery or transfer of such securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, under the provisions of this article, unless the state comptroller consents thereto in writing. And it shall be lawful for the said state comptroller, personally or by representative, to examine said securities, deposits or assets at the time of such delivery or transfer. Failure to serve

such notice or failure to allow such examination or failure to retain a sufficient portion or amount to pay such tax and interest as herein provided shall render said safe deposit company, trust company, corporation, bank or other institution, person or persons liable to the payment of the amount of the tax and interest due or thereafter to become due upon said securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, and in addition thereto, a penalty of not less than five or more than twenty-five thousand dollars; and the payment of such tax and interest thereon, or of the penalty above prescribed, or both, may be enforced in an action brought by the state comptroller in any court of competent jurisdiction.

**§ 228. Jurisdiction of the surrogate.** The surrogate's court of every county of the state having jurisdiction to grant letters testamentary or of administration upon the estate of a decedent whose property is chargeable with any tax under this article, or to appoint a trustee of such estate or any part thereof, or to give ancillary letters thereon, shall have jurisdiction to hear and determine all questions arising under the provisions of this article, and to do any act in relation thereto authorized by law to be done by a surrogate in other matters or proceedings coming within his jurisdiction; and if two or more surrogates' courts shall be entitled to exercise any such jurisdiction, the surrogate first acquiring jurisdiction hereunder shall retain the same to the exclusion of every other surrogate. Every petition for ancillary letters testamentary or ancillary letters of administration made in pursuance of the provisions of article seven, title three, chapter eighteen of the code of civil procedure shall set forth the name of the state comptroller as a person to be cited as therein prescribed, and a true and correct statement of all the decedent's property in this state and the value thereof; and upon the presentation thereof the surrogate shall issue a citation directed to the state comptroller; and upon the return of the citation the surrogate shall

determine the amount of the tax which may be or become due under the provisions of this article and his decree awarding the letters may contain any provision for the payment of such tax or the giving of security therefor which might be made by such surrogate if the state comptroller were a creditor of the decedent.

**§ 229. Appointment of appraisers, stenographers and clerks.** The state comptroller shall appoint and may at pleasure remove not to exceed six persons in the county of New York; three persons in the county of Kings, and one person in the counties of Albany, Dutchess, Erie, Monroe, Nassau, Oneida, Onondaga, Orange, Queens, Rensselaer, Richmond, Suffolk and Westchester, to act as appraisers therein. The appraisers so appointed shall receive an annual salary to be fixed by the state comptroller, together with their actual and necessary traveling expenses and witness fees, as hereinafter provided, payable monthly by the state comptroller out of any funds in his hands or custody on account of transfer tax. The salaries of each of the appraisers so appointed shall not exceed the following amounts: In New York county, four thousand dollars; in Kings county, four thousand dollars; in Erie county, three thousand dollars; in Westchester and Albany counties, twenty-five hundred dollars; in Nassau county, two thousand dollars; in Queens, Monroe and Onondaga counties, one thousand five hundred dollars; in Dutchess, Oneida, Orange, Rensselaer, Richmond and Suffolk counties, one thousand dollars. Each of the said appraisers shall file with the state comptroller his oath of office and his official bond in the penal sum of not less than one thousand dollars, in the discretion of the state comptroller, conditioned for the faithful performance of his duties as such appraiser, which bond shall be approved by the attorney-general and the state comptroller. The state comptroller shall retain out of any funds in his hands on account of said tax the following amounts: First, a sum sufficient to provide the appraisers of New York county with six stenographers, three clerks and an examiner of values, of Kings county with three stenographers,

and of Erie county with one clerk, appointed by the state comptroller, whose salary shall not exceed fifteen hundred dollars a year each. Second, a sum to be used in defraying the expenses for office rent, stationery, postage, process serving and other similar expenses necessarily incurred in the appraisal of estates, not exceeding ten thousand five hundred dollars a year in New York county, and three thousand dollars a year in Kings county. Third, a sum not exceeding ten thousand dollars to be used in defraying the expenses for extra clerical and stenographic services in the transfer tax bureau of the comptroller's office at Albany, during the period ending September thirtieth, nineteen hundred and eleven. (As amended by L. 1909, ch. 283, and L. 1910, ch. 706.)

**§ 230. Proceedings by appraiser.** In each county in which the office of appraiser is not salaried the county treasurer shall act as appraiser. The surrogate, either upon his own motion, or upon the application of any interested person, including the state comptroller, shall by order direct the person or one of the persons appointed pursuant to section two hundred and twenty-nine of this article in counties in which the office of appraiser is salaried, and in other counties, the county treasurer, to fix the fair market value of property of persons whose estates shall be subject to the payment of any tax imposed by this article.

Every such appraiser shall forthwith give notice by mail to all persons known to have a claim or interest in the property to be appraised, including the state comptroller, and to such persons as the surrogate may by order direct, of the time and place when he will appraise such property. He shall at such time and place appraise the same at its fair market value as herein prescribed; and for that purpose the said appraiser is authorized to issue subpoenas and to compel the attendance of witnesses before him and to take the evidence of such witnesses under oath concerning such property and the value thereof; and he shall make report thereof and of such value in writing, to the said surrogate, together with the

depositions of the witnesses examined, and such other facts in relation thereto and to said matter as the surrogate may order or require. Every appraiser, except in the counties in which the office of appraiser is salaried, for which provision is hereinbefore made, shall be paid by the state comptroller and after the audit of said state comptroller, his actual and necessary traveling expenses and the fees paid such witnesses, which fees shall be the same as those now paid to witnesses subpoenaed to attend in courts of record, payment to be made out of funds in the hands of the county treasurer of the proper county on account of the tax imposed under the provisions of this article.

The value of every future or limited estate, income, interest or annuity dependent upon any life or lives in being, shall be determined by the rule, method and standard of mortality and value employed by the superintendent of insurance in ascertaining the value of policies of life insurance and annuities for the determination of liabilities of life insurance companies, except that the rate of interest for making such computation shall be five per centum per annum.

In estimating the value of any estate or interest in property, to the beneficial enjoyment or possession whereof there are persons or corporations presently entitled thereto, no allowance shall be made on account of any contingent incumbrance thereon, nor on account of any contingency upon the happening of which the estate or property or some part thereof or interest therein might be abridged, defeated or diminished; provided, however, that in the event of such incumbrance taking effect as an actual burden upon the interest of the beneficiary, or in the event of the abridgment, defeat or diminution of said estate or property or interest therein as aforesaid, a return shall be made to the person properly entitled thereto of a proportionate amount of such tax on account of the incumbrance when taking effect, or so much as will reduce the same to the amount which would have been assessed on account of the actual duration or extent of the estate or interest enjoyed. Such return of tax shall be made in the manner provided by section two hundred and twenty-five of this article.

Where any property shall, after the passage of this chapter, be transferred subject to any charge, estate or interest, determinable by the death of any person, or at any period ascertainable only by reference to death, the increase accruing to any person or corporation upon the extinction or determination of such charge, estate or interest, shall be deemed a transfer of property taxable under the provisions of this article in the same manner as though the person or corporation beneficially entitled thereto had then acquired such increase from the person from whom the title to their respective estates or interests is derived.

When property is transferred in trust or otherwise, and the rights, interest or estates of the transferees are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate which, on the happening of any of the said contingencies or conditions, would be possible under the provisions of this article, and such tax so imposed shall be due and payable forthwith by the executors or trustees out of the property transferred; provided, however, that on the happening of any contingency whereby the said property, or any part thereof, is transferred to a person or corporation exempt from taxation under the provisions of this article, or to any person taxable at a rate less than the rate imposed and paid, such person or corporation shall be entitled to a return of so much of the tax imposed and paid as is the difference between the amount paid and the amount which said person or corporation should pay under the provisions of this article, with interest thereon at the rate of three per centum per annum from the time of payment. Such return of overpayment shall be made in the manner provided by section two hundred and twenty-five of this article.

Estates in expectancy which are contingent or defeasible and in which proceedings for the determination of the tax have not been taken or where the taxation thereof has been held in abeyance, shall be appraised at their full, undiminished value when the persons entitled thereto shall come into the beneficial enjoyment



or possession thereof, without diminution for or on account of any valuation theretofore made of the particular estates for purposes of taxation, upon which said estates in expectancy may have been limited.

Where an estate for life or for years can be divested by the act or omission of the legatee or devisee it shall be taxed as if there were no possibility of such divesting.

The report of the appraiser shall be made in duplicate, one of which duplicates shall be filed in the office of the surrogate and the other in the office of the state comptroller.

**§ 231. Determination of surrogate.** From such report of appraisal and other proof relating to any such estate before the surrogate, the surrogate shall forthwith, as of course, determine the cash value of all estates and the amount of tax to which the same are liable; or the surrogate may so determine the cash value of all such estates and the amount of tax to which the same are liable, without appointing an appraiser.

The superintendent of insurance shall, on the application of any surrogate, determine the value of any such future or contingent estates, income or interest therein limited, contingent, dependent or determinable upon the life or lives of persons in being, upon the facts contained in any such appraiser's report, and certify the same to the surrogate, and his certificate shall be conclusive evidence that the method of computation adopted therein is correct.

The surrogate shall immediately give notice, upon the determination by him as to the value of any estate which is taxable under this article, and of the tax to which it is liable, to all persons known to be interested therein, and shall immediately forward a copy of such taxing order to the state comptroller. The surrogate shall also forward to the state comptroller copies of all orders entered by him in relation to or affecting in any way the transfer tax on any estate, including orders of exemption.

If, however, it appear at any stage of the proceedings that any of such persons known to be interested in the estate is an

infant or an incompetent, the surrogate may, if the interest of such infant or incompetent is presently involved and is adverse to that of any of the other persons interested therein, appoint a special guardian of such infant; but nothing in this provision shall affect the right of an infant over fourteen years of age or of any one on behalf of an infant under fourteen years of age to nominate and apply for the appointment of a special guardian for such infant at any stage of the proceedings.

**§ 232. Appeal and other proceedings.** The state comptroller or any person dissatisfied with the appraisement or assessment and determination of tax may appeal therefrom to the surrogate within sixty days from the fixing, assessing and determination of tax by the surrogate as herein provided, upon filing in the office of the surrogate a written notice of appeal, which shall state the grounds upon which the appeal is taken; but no costs shall be allowed by the surrogate on such appeal.

Within two years after the entry of an order or decree of a surrogate determining the value of an estate and assessing the tax thereon, the state comptroller may, if he believes that such appraisal, assessment or determination has been fraudulently, collusively or erroneously made, make application to a justice of the supreme court of the judicial district embracing the surrogate's court in which the order or decree has been filed, for a reappraisal thereof. The justice to whom such application is made may thereupon appoint a competent person to reappraise such estate. Such appraiser shall possess the powers and be subject to the duties of an appraiser under section two hundred and thirty and shall receive compensation at the rate of five dollars per day for every day actually and necessarily employed in such appraisal. Such compensation shall be payable by the state comptroller or county treasurer out of any funds he may have on account of any tax imposed under the provisions of this article, upon the certificate of the justice appointing him. The report of such appraiser shall be filed with the justice by whom he was appointed, and thereafter the same proceedings shall be taken and had by and before such justice as are herein provided to be taken and had by and before

the surrogate. The determination and assessment of such justice shall supersede the determination and assessment of the surrogate, and shall be filed by such justice in the office of the state comptroller, and a certified copy thereof transmitted to the surrogate's court of the proper county.

**§ 233. Composition of transfer tax upon certain estates.** The state comptroller, by and with the consent of the attorney-general expressed in writing, is hereby empowered and authorized to enter into an agreement with the trustees of any estate in which remainders or expectant estates have been of such a nature, or so disposed and circumstanced, that the taxes therein were held not presently payable, or where the interests of the legatees or devisees were not ascertainable under the provisions of chapter four hundred and eighty-three of the laws of eighteen hundred and eighty-five; chapter three hundred and ninety-nine of the laws of eighteen hundred and ninety-two, or chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, and the several acts amendatory thereof and supplemental thereto; and to compound such taxes upon such terms as may be deemed equitable and expedient; and to grant discharge to said trustees upon the payment of the taxes provided for in such composition, provided, however, that no such composition shall be conclusive in favor of said trustees as against the interest of such cestuis que trust as may possess either present rights of enjoyment, or fixed, absolute or indefeasible rights of future enjoyment, or of such as would possess such rights in the event of the immediate termination of particular estates, unless they consent thereto, either personally, when competent, or by guardian or committee. Composition or settlement made or effected under the provisions of this section shall be executed in triplicate, and one copy filed in the office of the state comptroller, one copy in the office of the surrogate of the county in which the tax was paid, and one copy delivered to the executors, administrators or trustees who shall be parties thereto.

**§ 234. Surrogates' assistants in New York, Kings and other counties.** The state comptroller may, upon the

recommendation of the surrogate, appoint, and may at pleasure remove, assistants and clerks in the surrogate's offices of the following counties, at annual salaries to be fixed by him not to exceed the amounts hereinafter specified:

1. In New York county, a transfer tax assistant, four thousand dollars; a transfer tax clerk, two thousand four hundred dollars; an assistant clerk, eighteen hundred dollars; a recording clerk, thirteen hundred dollars; a stenographer, eight hundred dollars; and shall be entitled to expend not more than seven hundred and fifty dollars a year in such office for expenses necessarily incurred in the assessment and collection of taxes under this article.

2. In Kings county, a transfer tax assistant, four thousand dollars; a transfer tax clerk, two thousand dollars; an assistant clerk, fifteen hundred dollars; and shall be entitled to expend not more than five hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article.

3. In Erie county, a transfer tax clerk, eighteen hundred dollars.

4. In Westchester county, a transfer tax assistant, two thousand five hundred dollars.

5. In Albany county, a transfer tax clerk, twelve hundred dollars.

6. In Queens county, a transfer tax clerk, one thousand dollars.

7. In Onondaga county, a transfer tax clerk, twelve hundred dollars.

8. In Monroe county, two transfer tax clerks, seven hundred and fifty dollars each; and shall be entitled to expend not more than two hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article.

9. In Dutchess county, a transfer tax clerk, nine hundred dollars.

10. In Oneida county, not more than two transfer tax clerks, twelve hundred dollars in the aggregate.

11. In Suffolk county, a transfer tax clerk, one thousand dollars.

12. In Ulster county, a transfer tax clerk, seven hundred and twenty dollars.

Such salaries and expenses shall be paid monthly by the state comptroller, upon proper vouchers, out of any funds in his hands on account of taxes collected under this article. (As amended by L. 1910, ch. 70.)

**§ 235. Proceedings by district attorneys.** If, after the expiration of eighteen months from the accrual of any tax under this article, such tax shall remain due and unpaid, after the refusal or neglect of the persons liable therefor to pay the same, the state comptroller shall notify the district attorney of the county, in writing, of such failure or neglect, and such district attorney shall apply to the surrogate's court for a citation, citing the persons liable to pay such tax to appear before the court on the day specified, not more than three months after the date of such citation, and show cause why the tax should not be paid. The surrogate, upon such application, and whenever it shall appear to him that any such tax accruing under this article has not been paid as required by law, shall issue such citation, and the service of such citation, and the time, manner and proof thereof, and the hearing and determination thereon and the enforcement of the determination or order made by the surrogate shall conform to the provisions of the code of civil procedure for the service of citations out of the surrogate's court, and the hearing and determination thereon and its enforcement so far as the same may be applicable. The surrogate or his clerk shall, upon request of the district attorney or the state comptroller, furnish, without fee, one or more transcripts of such decree, which shall be docketed and filed by the county clerk of any county of the state without fee, in the same manner and with the same effect as provided by law for filing and docketing transcripts of decrees of the surrogate's court. The costs awarded by any such decree after the collection and payment of the tax to the state comptroller or county treasurer may be retained by the district attorney for his own use. Such costs shall be fixed by the surrogate in his discretion, but shall not exceed in any case where there has not been a contest, the sum of one hundred dollars, or where there has been a contest, the sum of two hundred and fifty

dollars. Whenever the surrogate shall certify that there was probable cause for issuing a citation and taking the proceedings specified in this section, the state comptroller, after the same shall have been audited by him, shall pay all expenses incurred for the service of citations and other lawful disbursements not otherwise paid, from funds in his hands on account of such tax, or in a county in which the office of appraiser is not salaried, by a warrant upon the county treasurer of such county for the payment by him of the same from funds in his hands on account of such tax. In proceedings to which the state comptroller is cited as a party under sections two hundred and twenty-eight and two hundred and thirty of this article, he is authorized to designate and retain counsel to represent him and to pay the expenses thereby incurred out of the funds which may be in his hands on account of this tax in any case in a county where the office of appraiser is salaried, and in any other county the state comptroller shall by warrant direct the county treasurer to pay such expenses out of any funds which may be in his hands on account of this tax, provided, however, that in the collection of taxes upon estates of nonresident decedents the state comptroller shall not allow for legal services up to and including the entry of the order of the surrogate fixing the tax a sum exceeding ten per centum of the taxes and penalties collected.

**§ 236. Receipts from county treasurer or comptroller.** One of the duplicate receipts issued for the payment of any tax under this article, as provided by section two hundred and twenty-two, shall be countersigned by the state treasurer if the same was issued by the state comptroller, and by the state comptroller if issued by any county treasurer. The officer so countersigning the same shall charge the officer receiving the tax with the amount thereof and affix the seal of his office to the same and return to the proper person; but no executor, administrator or trustee shall be entitled to a final accounting of an estate in settlement of which a tax is due under the provisions of this article unless he shall produce a receipt so sealed and countersigned, or a certified copy thereof. Any person shall, upon the payment of

fifty cents to the officer issuing such receipt, be entitled to a duplicate thereof, to be signed, sealed and countersigned in the same manner as the original.

Any person shall, upon the payment of fifty cents, be entitled to a certificate of the state comptroller that the tax upon the transfer of any real estate of which any decedent died seized has been paid, such certificate to designate the real property upon which such tax is paid, the name of the person so paying the same, and whether in full of such tax. Such certificate may be recorded in the office of the county clerk or register of the county where such real property is situate, in a book to be kept by him for that purpose, which shall be labeled "transfer tax."

**§ 237. Fees of county treasurer.** The treasurer of each county in which the office of appraiser is not salaried shall be allowed to retain, on all taxes paid and accounted for by him each fiscal year under this article, five per centum on the first fifty thousand dollars, two and one-half per centum on the next fifty thousand dollars, and one per centum on all additional sums. Such fees shall be in addition to the salaries and fees now allowed by law to such officers.

**§ 238. Books and forms to be furnished by the state comptroller.** The state comptroller shall furnish to each surrogate a book, which shall be a public record, and in which he shall enter the name of every decedent upon whose estate an application to him has been made for the issue of letters of administration, or letters testamentary, or ancillary letters, the date and place of death of such decedent, the estimated value of his real and personal property, the names, places of residence and relationship to him of his heirs-at-law, the names and places of residence of the legatees and devisees in any will of any such decedent, the amount of each legacy and the estimated value of any real property devised therein, and to whom devised. These entries shall be made from the data contained in the papers filed on any such application, or in any proceeding relating to the estate of the decedent. The surrogate shall also enter in such book the amount

of the personal property of any such decedent, as shown by the inventory thereof when made and filed in his office, and the returns made by any appraiser appointed by him under this article, and the value of annuities, life estates, terms of years, and other property of any such decedent or given by him in his will or otherwise, as fixed by the surrogate, and the tax assessed thereon, and the amounts of any receipts for payment of any tax on the estate of such decedent under this article filed with him. The state comptroller shall also furnish to each surrogate forms for the reports to be made by such surrogate, which shall correspond with the entries to be made in such book.

**§ 239. Reports of surrogate and county clerk.** Each surrogate shall, on January, April, July and October first of each year, make a report, upon the forms furnished by the comptroller containing all the data and matters required to be entered in such book, which shall be immediately forwarded to the state comptroller. The county clerk of each county, except in the counties where the registers perform the duties of the county clerk with respect to the recording of deeds, and when in such counties the registers, shall, at the same times, make reports containing a statement of any deed or other conveyance filed or recorded in his office, of any property, which appears to have been made or intended to take effect in possession or enjoyment after the death of the grantor or vendor, with the name and place of residence of such grantor or vendor, the name and place of residence of the grantee or vendee, and a description of the property transferred, which shall be immediately forwarded to the state comptroller.

**§ 240. Reports of county treasurer.** Each county treasurer in a county in which the office of appraiser is not salaried shall make a report, under oath, to the state comptroller, on January, April, July and October first of each year, of all taxes received by him under this article, stating for what estate and by whom and when paid. The form of such report may be prescribed by the state comptroller. He shall, at the same time, pay the state treasurer all taxes received by him under this article and



not previously paid into the state treasury, and for all such taxes collected by him and not paid into the state treasury within thirty days from the times herein required, he shall pay interest at the rate of ten per centum per annum.

**§ 241. Report of state comptroller; payment of taxes.** The state comptroller shall deposit all taxes collected by him under this article in a responsible bank, banking house or trust company in the city of Albany, which shall pay the highest rate of interest to the state for such deposit, to the credit of the state comptroller on account of the transfer tax. And every such bank, banking house or trust company shall execute and file in his office an undertaking to the state, in the sum, and with such sureties, as are required and approved by the comptroller, for the safe keeping and prompt payment on legal demand therefor of all such moneys held by or on deposit in such bank, banking house or trust company, with interest thereon on daily balances at such rate as the comptroller may fix. Every such undertaking shall have indorsed thereon, or annexed thereto, the approval of the attorney-general as to its form. The state comptroller shall on the first day of each month make a verified return to the state treasurer of all taxes received by him under this article, stating for what estate, and by whom and when paid; and shall credit himself with all expenditures made since his last previous return on account of such taxes, for salary, refunds or other purposes lawfully chargeable thereto. He shall on or before the tenth day of each month pay to the state treasurer the balance of such taxes remaining in his hands at the close of business on the last day of the previous month, as appears from such returns. (Former sec. 240a without change.)

**§ 242. Application of taxes.** All taxes levied and collected under this article when paid into the treasury of the state shall be applicable to the expenses of the state government and to such other purposes as the legislature shall by law direct. (Former sec. 241 without change.)

**§ 243. Definitions.** The words "estate" and "property," as used in this article, shall be taken to mean the property or inter-

est therein passing or transferred to individual or corporate legatees, devisees, heirs, next of kin, grantees, donees or vendees, and not the property or interest therein of the decedent, grantor, donor or vendor passing or transferred, and shall include all property or interest therein, whether situated within or without this state. The word "transfer," as used in this article, shall be taken to include the passing of property or any interest therein in possession or enjoyment, present or future, by inheritance, descent, devise, bequest, grant, deed, bargain, sale or gift, in the manner herein prescribed. The words "county treasurer" and "district attorney," as used in this article, shall be taken to mean the treasurer or the district attorney of the county of the surrogate having jurisdiction as provided in section two hundred and twenty-eight of this article. (Former sec. 242, as amended by L. 1910, ch. 706.)

**§ 244. Exemptions in article one not applicable.**

The exemptions enumerated in section four of this chapter shall not be construed as being applicable in any manner to the provisions of this article. (Former sec. 243 without change of substance.)

**§ 245. Limitation of time.** The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by this article, and this section shall be construed as having been in effect as of date of the original enactment of the inheritance tax law, provided, however, that as to real estate in the hands of bona fide purchasers, the transfer tax shall be presumed to be paid and cease to be a lien as against such purchasers after the expiration of six years from the date of accrual. (Part of former Article 13, sec. 282.)

**ARTICLE 11\*****Tax on Mortgages****Section 250. Definitions.**

- 251. Exemption from local taxation.
- 252. Exemptions.
- 253. Recording tax.
- 254. Optional tax on prior mortgages.
- 255. Supplemental mortgages.
- 256. Mortgages for indefinite amounts or for contract obligations.
- 257. Payment of taxes.
- 258. Effect of nonpayment of taxes.
- 259. Trust mortgages.
- 260. Apportionment by state board of tax commissioners.
- 261. Payment over and distribution of taxes.
- 262. Expenses of officers.
- 263. Supervisory power of state board of tax commissioners and state comptroller.
- 264. Tax on prior advance mortgages.
- 265. Tax a lien; exceptions.
- 266. Enforcement; procedure.
- 267. Idem.; where recovery is had against trust mortgagee.

**§ 250. Definitions.** The words "real property" and "real estate" as used in this article, in addition to the definition thereof contained in section two of this chapter, shall be understood to include everything a conveyance or mortgage of which can be recorded as a conveyance or mortgage of real property under the laws of the state. The word "mortgage of real property" as used in this article include every mortgage by which a lien is created over or imposed on real property or which affects the title to real property, notwithstanding that it may also be a lien

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\* Former article 14, sections being renumbered to meet present place in consolidated law.

† So in original.

on personal or other property or that personal or other property may form a part of the security for the debt or debts secured by such mortgage. Executory contracts for the sale of real property under which the vendee has or is entitled to possession shall be deemed to be mortgages for the purposes of this article and shall be assessed at the amount unpaid on such contracts. A contract or agreement by which the indebtedness secured by any mortgage is increased or added to, shall be deemed a mortgage of real property for the purpose of this article, and shall be taxable as such upon the amount of such increase or addition. (Former sec. 290 without change.)

**§ 251. Exemption from local taxation.** All mortgages of real property situated within the state which are taxed by this article and the debts and the obligations which they secure, together with the paper writings evidencing the same, shall be exempt from other taxation by the state, counties, cities, towns, villages, school districts and other local subdivisions of the state, except that such mortgage shall not be exempt from the taxes imposed by sections twenty-four, one hundred and eighty-seven, one hundred and eighty-eight, one hundred and eighty-nine and article ten of this chapter; but the exemption conferred by this section shall not be construed to impair or in any manner affect the title of any purchaser of land or real estate which may be sold for nonpayment of taxes levied by any local authority. (Former sec. 291 without change of substance.)

**§ 252. Exemptions.** No mortgage of real property situated within this state shall be exempt, and no person or corporation owning any debt or obligation secured by mortgage of real property situated within this state shall be exempt, from the taxes imposed by this article by reason of anything contained in any other statute, or by reason of any provision in any private act or charter which is subject to amendment or repeal by the legislature, or by reason of nonresidence within this state or for any other cause. (Former sec. 292 without change.)

**§ 253. Recording tax.** A tax of fifty cents for each one hundred dollars and each remaining major fraction thereof of principal debt or obligation which is, or under any contingency may be secured at the date of the execution thereof or at any time thereafter by mortgage on real property situated within the state recorded on or after the first day of July, nineteen hundred and six, is hereby imposed on each such mortgage, and shall be collected and paid as provided in this article. If the principal debt or obligation which is or by any contingency may be secured by such mortgage recorded on or after the first day of July, nineteen hundred and seven, is less than one hundred dollars, a tax of fifty cents is hereby imposed on such mortgage, and shall be collected and paid as provided in this article. (Former sec. 293 without change.)

**§ 254. Optional tax on prior mortgages.** Whenever any mortgage other than a mortgage specified in section two hundred and sixty-four has been recorded prior to July first, nineteen hundred and six, the record owner thereof may file with the recording officer of the county in which the real property, or any part thereof, on which said mortgage is a lien, is situated, a written statement under oath verified by the record owner or the agent or officer of such record owner describing such mortgage by giving the date of the same and the liber and page of the record thereof together with the names of the parties thereto, specifying the amount then remaining unpaid on the debt or obligation secured thereby, and electing that it shall become subject to the tax prescribed by section two hundred and fifty-three of this chapter. Whenever any unrecorded mortgage has been executed and delivered prior to July first, nineteen hundred and six, the owner thereof may record the same upon filing with the recording officer a similar statement and paying the tax as herein prescribed. A tax shall thereupon be computed, levied and collected upon the amount of the principal debt or obligation unpaid at the time of the filing of such statement, or of the recording of such mortgage and filing of such statement. On the payment of such tax as herein provided, the recording officer shall note on the

margin of the record of such mortgage the fact of such statement and of the amount of the tax paid, attested by his signature, whereupon such mortgage and the debt or obligation secured thereby shall be entitled to the exemptions and immunities conferred by this article, and all of the provisions of this article shall thereafter be applicable to said mortgage. Whenever the original mortgage is presented to the clerk together with the statement he shall also note on said original mortgage the fact of the filing of the said statement and also the amount of the tax paid duly attested by his signature, which indorsement shall be conclusive evidence of the payment of such tax. (Former sec. 293a without change of substance.)

**§ 255. Supplemental mortgages.** If subsequent to the recording of a mortgage on which all taxes, if any, accrued under this article have been paid, a supplemental instrument or mortgage is recorded for the purpose of correcting or perfecting any recorded mortgage, or pursuant to some provision or covenant therein, or an additional mortgage is recorded imposing the lien thereof upon property not originally covered by or not described in such recorded primary mortgage for the purpose of securing the principal indebtedness which is or under any contingency may be secured by such recorded primary mortgage, such additional instrument or mortgage shall not be subject to taxation under this article, unless it creates or secures a new or further indebtedness or obligation other than the principal indebtedness or obligation secured by or which under any contingency may be secured by the recorded primary mortgage, in which case, a tax is imposed as provided by section two hundred and fifty-three of this chapter on such new or further indebtedness or obligation, and shall be paid to the proper recording officer at the time such instrument or additional mortgage is recorded. If at the time of recording such instrument, or additional mortgage any exemption is claimed under this section, there shall be filed with the recording officer and preserved in his office a statement under oath of the facts on which such claim for exemption is based. The determination of the recording officer

upon the question of exemption shall be reviewable by the state board of tax commissioners. (Former sec. 293b without change of substance.)

**§ 256. Mortgages for indefinite amounts or for contract obligations.** If the principal indebtedness secured or which by any contingency may be secured by a mortgage is not determinable from the terms of the mortgage, or if a mortgage is given to secure the performance by the mortgagor or any other person of a contract obligation other than the payment of a specific sum of money and the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed therein, such mortgage shall be taxable under section two hundred and fifty-three of this chapter upon the value of the property covered by the mortgage, which shall be determined by the recording officer to whom such mortgage is presented for record, unless at the time of presenting such mortgage for record the owner thereof shall file with the recording officer a sworn statement of the maximum amount secured or which under any contingency may be secured by the mortgage. If such maximum amount is expressed in the mortgage or in a sworn statement filed as required by this section, such amount shall be the basis for assessing the tax imposed by this article. A statement filed by the owner of a mortgage pursuant to this section shall thereafter at all times be binding upon and conclusive against such owner, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or the mortgaged premises. If the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed in the mortgage or in a sworn statement as authorized by this section, the recording officer at the time such mortgage is offered for record may require the mortgagor or mortgagee to furnish him with proofs as to such facts as he deems necessary for the purpose of computing the value of the property covered by the mortgage and such proofs shall be preserved in his office. His

determination as to the basis for computing the tax on such mortgage shall be subject to review by the state board of tax commissioners. (Former sec. 293c without change of substance.)

**§ 257. Payment of taxes.** The taxes imposed by this article shall be payable on the recording of each mortgage of real property subject to taxes thereunder. Such taxes shall be paid to the recording officer of any county in which the real property or any part thereof is situated. It shall be the duty of such recording officer to indorse upon each mortgage a receipt for the amount of the tax so paid. Any mortgage so indorsed may thereupon or thereafter be recorded by any recording officer and the receipt for such tax indorsed upon each mortgage shall be recorded therewith. The record of such receipt shall be conclusive proof that the amount of tax stated therein has been paid upon such mortgage. (Former sec. 294 without change.)

**§ 258. Effect of nonpayment of taxes.** No mortgage of real property shall be recorded by any county clerk or register, unless there shall be paid the tax imposed by and as in this article provided. No mortgage of real property which is subject to the taxes imposed by this article shall be released, discharged of record or received in evidence in any action or proceeding, nor shall any assignment of or agreement extending any such mortgage be recorded unless the taxes imposed thereon by this article shall have been paid as provided in this article. No judgment or final order in any action or proceeding shall be made for the foreclosure or enforcement of any mortgage which is subject to the taxes imposed by this article or of any debt or obligation secured by or which secures any such mortgage, unless the taxes imposed by this article shall have been paid as provided in this article. (Former sec. 295 without change of substance.)

**§ 259. Trust mortgages.** In the case of mortgages made by corporations in trust to secure payment of bonds or obligations issued or to be issued thereafter, if the total amount of principal indebtedness which under any contingency may be advanced or accrue or which may become secured by any such



mortgage which is subject to this article has not been advanced or accrued thereon or become secured thereby before such mortgage is recorded, it may contain at the end thereof a statement of the amount which at the time of the execution and delivery thereof has been advanced or accrued thereon, or which is then secured by such mortgage; thereupon the tax payable on the recording of the mortgage shall be computed on the basis of the amount so stated to have been so advanced or accrued thereon or which is stated to be secured thereby. Such statement shall thereafter at all times be binding upon and conclusive against the mortgagee, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or in the mortgaged premises. Whenever a further amount is to be advanced under the original mortgage, or shall accrue thereon or become secured thereby, the corporation making such mortgage shall, at or before the time when such amount is to be advanced accrues or becomes secured file in the office of the recording officer where such mortgage has been or is first recorded a statement, verified by the secretary, treasurer or other proper officer of said corporation of the amount of principal indebtedness to be so advanced, accruing or becoming secured, and the tax on such amount shall become due and payable at the time of filing such statement. Such additional tax shall be paid to the recording officer where such mortgage has been or is first recorded and a receipt therefor shall be indorsed upon the mortgage and payment therefor shall be noted in the margin of the record of such mortgage and if requested a duplicate receipt for such payment shall also be given to the party paying such tax and the note of such payment or additional payment or such receipt shall have the same force and effect as the record of receipt of the tax which under this article is payable at or before the recording of the mortgage. If such additional tax is not paid as required by this section, the trust mortgagee shall not certify any bond or other obligation issued on account thereof. The corporation making such mortgage or the owner of the property which secures the mortgage debt shall annually within thirty days after July first, and until it shall appear by such statement

that the maximum amount of principal indebtedness secured by such mortgage has been advanced, has accrued or become secured and the tax thereon paid, file in the offices of the state board of tax commissioners and the recording officer where such mortgage has been or is first recorded a statement, verified by the secretary, treasurer or other proper officer of said corporation, showing:

1. The name of the mortgagor and the mortgagee;
2. The date of the mortgage and the county where first recorded;
3. The maximum amount of principal debt or obligation which under any contingency may be secured by such mortgage;
4. The amount advanced on such mortgage during the year ending June thirtieth preceding, with the date and the amount of each advancement;

5. In the case of a mortgage recorded prior to July first, nineteen hundred and six, the first annual statement filed under this section as hereby amended, shall state the total amount advanced prior to July first, nineteen hundred and six, and the date and the amount of each subsequent advancement to the end of the period covered by the statement.

A failure to file any statement required by this section within the time required shall subject the corporation making such mortgage to a penalty of one hundred dollars per day for each day such failure continues, recoverable by the attorney-general in an action brought in the name of the people of the state of New York. (Former sec. 296, as amended by L. 1909, ch. 412, sec. 1.)

**§ 260. Apportionment by state board of tax commissioners.** When the real property covered by a mortgage is assessed in more than one county it shall be the duty of the state board of tax commissioners to ascertain the assessed value of the property in each county and to apportion the amount upon which the tax shall be paid to the recording officer in each of the said counties upon the basis of the relative assessments. Where the mortgage is a first lien upon real property situate in one tax district and a subsequent lien upon real property situate in another tax district it shall be their duty to apportion the amount of the tax properly to be credited to said tax districts

by ascertaining the valuation of each parcel as appears from the last preceding assessment-roll of the tax district in which such parcel is located after deducting therefrom the taxable amount of any prior lien. If, however, the whole or a part of the property covered by the mortgage in a county or tax district is not assessed upon the last preceding assessment-roll or rolls of the tax district or districts in which it is located, or is assessed as a part of a larger tract in such a manner that the assessed value can not be determined from the assessment-roll or rolls, or improvements have been made upon the property to such an extent as to change materially the value of the property so assessed, the state board of tax commissioners may determine the value of the property covered by the mortgage and for such purpose may require the mortgagor or mortgagee to furnish the board with proofs as to such facts as the board deems necessary for the purpose of computing such value; and the value so determined shall be deemed to be the assessed value for the purpose of such apportionment. When the real property covered by a mortgage is located partly within the state and partly without the state it shall be the duty of the state board of tax commissioners to determine what proportion shall be taxable under this article by determining the relative value of the mortgaged property within this state as compared to the total value of the entire mortgaged property, taking into consideration in so doing the amount of all prior incumbrances upon such property or any portion thereof. If a mortgage covering property located partly within the state and partly without the state, is presented for record before such determination has been made, then there may be presented to the recording officer with such mortgage or at the time when the first advance is made on prior advance mortgages as provided in section two hundred and sixty-four of this article a statement in duplicate verified by the mortgagor or an officer or duly authorized agent or attorney of the mortgagor, specifying the value of the property covered by the mortgage within the state and the property covered by the mortgage without the state, stated separately. One of such statements shall be filed by the recording officer and the other shall

be transmitted by him to the state board of tax commissioners. The tax payable under this article before the determination by the state board of tax commissioners, shall be computed upon such proportion of the principal indebtedness secured by the mortgage or of the sum advanced thereon as the case may be as the value of the mortgaged property within the state shall bear to the total value of the entire mortgaged property as set forth in such statement. The state board of tax commissioners shall on receipt of the statement filed with the board by the recording officer, and on not less than ten days' notice, served personally or by mail upon the person making such statement, the mortgagee and upon the comptroller, proceed to determine what proportion of the principal indebtedness secured by the mortgage shall be used as the measure of taxation within the state under the provisions of this article. In determining the separate values of the property covered by any such mortgage within and without the state for the purpose of ascertaining the proportion of the principal indebtedness secured by the mortgage which is taxable under this article, the state board of tax commissioners shall consider only the value of the tangible property covered by each mortgage, taking into consideration in so doing the amount of all prior incumbrances thereon. For the purpose of determining such value, the state board of tax commissioners may require the mortgagor or mortgagee to furnish the board, by affidavit, or verified report such information or data as it deems needed for such purpose, or the board may take the testimony of the mortgagor or any other person in relation thereto, and if any person whose testimony is desired can be found within the state may require him by subpoena to attend before the board at a specified time and place for the purpose of testifying in relation to the value of such property. They may also determine at the same time the proportion of the tax which shall be paid by the recording officer who has received the same to the several county treasurers of the respective counties in the state, in which parts of the mortgaged property are situated, and also the proportion of the tax to be distributed under the provisions of this article to be credited to each town or city within a county. When such recording officer shall pay any portion of such tax to the county treasurer of any other

county, he shall at the same time file in the office of the recording officer of such other county a brief description of the mortgage on which such tax is paid sufficient to identify the same, together with a statement of the payment of such tax, and the amount thereof, and the recording officer of such other county shall note on the margin of the record of such mortgage the fact of such payment attested by his signature. The state board of tax commissioners shall file a certified copy of such determination with the recording officer of each county in which any part of the mortgaged property is situated and shall serve a copy of such certificate personally or by mail upon the person making such statement and upon the mortgagee together with a notice requiring the payment to the proper recording officer within ten days thereafter, of the amount of the tax on such mortgage, if any, which under the determination of said board remains unpaid. Such additional tax shall become due and be deemed unpaid upon the expiration of such period of ten days. The state board of tax commissioners shall adopt rules to govern their procedure and the manner of taking evidence in these matters and may require certified statements to be furnished either by boards of assessors or recording officers of the respective counties in relation thereto, and immediately upon making their determination they shall file a certificate thereof with the recording officer of each county within which a portion of the mortgaged property is situated; and a minute of such determination shall be entered in the margin of the record of the said mortgage, and whenever the tax upon a mortgage secured by real property assessed in two or more counties shall have been paid, as provided by this article, it shall also be the duty of the state board of tax commissioners to equitably apportion between the respective counties the amount upon which such tax is to be computed and to file the certificate of their determination with the recording officer, and thereupon said recording officer shall pay over to the several county treasurers of the respective counties or to the chamberlain of the city of New York the sums fixed by said certificate of determination. (Former sec. 297 without change of substance.)

**§ 261. Payment over and distribution of taxes.**

Upon the first day of each month the recording officer of each county shall pay over to the county treasurer of said county, and in the counties of New York, Kings, Queens and Richmond to the chamberlain of the city of New York all moneys received during the preceding month upon account of taxes paid to him as herein prescribed, after deducting the necessary expenses of his office as provided in section two hundred and sixty-two, except taxes paid upon a mortgage which under the provisions of section two hundred and sixty is to be apportioned by the state board of tax commissioners between several counties, which taxes and money shall be paid over by him as provided by the determination of said state board of tax commissioners within five days after the filing of said determination in his office. The county treasurer of each county, and in the counties of New York, Kings, Queens and Richmond the city chamberlain of the city of New York, shall on the first day of January, April, July and October in each year, after having deducted the necessary expenses of his office provided in section two hundred and sixty-two, transmit one-half of this net amount collected under the provisions of this article to the state treasurer and shall receive from the state treasurer a receipt therefor countersigned by the comptroller. And the remaining portion thereof in the counties of New York, Kings, Queens and Richmond shall be paid into the general fund of the city of New York and be applied to the reduction of taxation, and in the other counties of the state the remaining portion shall be held by the respective county treasurers subject to the order of the board of supervisors as hereinafter provided. Prior to the first day of November in each year the recording officer shall cause to be prepared a list containing a description of all mortgages upon which taxes have been paid by a reference to the date of each mortgage, the name of the mortgagor and mortgagee, the amount of the principal debt upon which the tax was paid together with the book and page where said mortgage is recorded, together with the town, city or village in which the mortgaged property is assessed, and if assessed in two or more tax districts the amount apportioned to each tax district by the state board of tax commissioners, and the

amount deducted for his necessary expenses as approved by the state board of tax commissioners and shall file the statement in his office and shall furnish a copy thereof to the clerk of the board of supervisors, and another copy thereof to the state board of tax commissioners. The board of supervisors of the several counties shall, on or before the fifteenth day of December in each year, ascertain from the statement filed with their clerk by the county clerk the location of the mortgaged property with respect to the several tax districts and the amount of tax properly to be credited to each town, city and village and of the sum so credited to each town which does not contain within its boundaries an incorporated village or portion thereof and to each city other than the city of New York, one-half thereof shall be applicable to the payment of school taxes and one-half thereof shall be applicable to the payment of state, county and city, or town expenses; where the town contains within its limits a city, incorporated village, or portion thereof, the supervisor shall apportion to the city, village or villages so much of the share credited to the said town as the assessed value of said city, village or portion thereof bears to twice the total assessed valuation of the town, and one-half of the remaining balance shall be applicable to the payment of state, county and town taxes, and one-half to the payment of school taxes. The board of supervisors of each county, on or before the fifteenth day of December each year, shall determine the respective sums applicable hereunder to each of the foregoing purposes and shall issue their warrant for the payment to the city treasurer or town supervisor, of the amount payable to said city or town, and their warrant for the payment to the village treasurer of the sum of money to which the village shall be entitled, and for the payment to the city official having authority to receive the other moneys raised by tax for school purposes in said municipality, and to the supervisor of each town of the amount to which the town is entitled for the payment of school taxes; and it shall be the duty of said supervisor of a town to apportion the sum so paid to him for school purposes between the several school districts upon the basis of the aggregate days' attendance as appears from the statement filed with him by the school commissioners in March of each year and shall notify the trustee or trustees of said school district of the

amount standing to the district's credit in his hands, which sum shall be deducted from the next annual school levy of said district and shall be paid by the supervisor to the collector of the school district as soon as the said collector shall have received his warrant for the collection of the next annual tax. (Former sec. 298 without change of substance.)

**§ 262. Expenses of officers.** Recording officers and county treasurers and the chamberlain of the city of New York, shall severally be entitled to receive all their necessary expenses for the purposes of this article, including printing, hire of clerks and assistants, being first approved and allowed by the state board of tax commissioners, which shall be retained by them out of the moneys coming into their hands. (Former sec. 299 without change of substance.)

**§ 263. Supervisory power of state board of tax commissioners and state comptroller.** The state board of tax commissioners shall have general supervisory power over all recording officers in respect of the duties imposed by this article and they may make such rules and regulations for the government of recording officers in respect to the matters provided for in this article as they may deem proper, provided that such rules and regulations shall not be inconsistent with this or any other statute. The state comptroller shall have general supervisory power over all county treasurers and the chamberlain of the city of New York in respect to the duties imposed upon them by this article, and may make such rules and regulations, not inconsistent with this or any other statute, for the government of said county treasurers and chamberlain as he deems necessary and appropriate to secure a due accounting for all taxes and moneys collected or received pursuant to any provision of this article. All recording officers and county treasurers, and the chamberlain of the city of New York, shall furnish such bond, conditioned for the faithful and diligent discharge of the duties required of them respectively by this article, to the people of the state, within such time, with



such sureties and in such penal amount, not exceeding twenty-five thousand dollars, as the state comptroller may prescribe. (Former sec. 300 without change.)

**§ 264. Tax on prior advance mortgages.** Whenever any part of the amount of the principal indebtedness which is or under any contingency may be secured by a mortgage recorded prior to July first, nineteen hundred and six, is advanced after July first, nineteen hundred and six, the tax prescribed by section two hundred and fifty-three of this article is hereby imposed on the amount of principal indebtedness so advanced, which tax shall be payable at the same time and in the same manner as taxes imposed by section two hundred and fifty-nine of this article, and all the provisions of section two hundred and fifty-nine in relation to the time and manner of paying such tax, the filing of statements in relation to the time and amount of such advances, and penalties for failure to file the same shall apply to advances made under this section and the payment of a tax thereon, except that if the mortgagor is not a corporation, such statements shall be filed by the owner of the mortgage, who, for failure to do so, shall be subject to the penalties prescribed by such section. In case said mortgage was given to secure the payment of a series of bonds, the mortgagor may, at the time of paying such tax, present to the recording officer, the bonds representing the portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid, and also file with said recording officer a statement verified by the mortgagor or an officer or duly authorized agent or attorney of the mortgagor specifying that said bonds, so presented, are the bonds representing that portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid and that said bonds are secured by a mortgage recorded in said office stating the date of said mortgage and the liber and page of the record of the same. It shall be the duty of such recording officer to indorse upon each of said bonds, so presented to him, a statement signed by him to the effect that the tax imposed by this

article on that portion of the principal indebtedness secured by said mortgage represented by said bonds has been paid, and said statement shall be conclusive proof of such payment. Notwithstanding the exception contained in section two hundred and fifty-four, the record owner of any mortgage \*recorder prior to July first, nineteen hundred and six, other than a corporate trust mortgage, may file in the office of the recording officer where such mortgage is first recorded a statement in form and substance as required by section two hundred and fifty-four of this article, except that it shall specify and state the amount of all advancements made thereon prior to said date, giving the date and amount of each advancement and the amount of such prior advancements remaining unpaid, and thereby elect that the same be taxed under this article; and any mortgagor or mortgagee under a corporate trust mortgage given to secure a series of bonds or the owner of any such bond or bonds secured thereby may file in the office of the recording officer where such mortgage is first recorded a statement in form and substance as required by section two hundred and fifty-four of this article, except that it shall specify the serial number, the date and amount of each bond and otherwise sufficiently describe the same to identify it as being secured by such mortgage, and thereby elect that such bond or bonds be taxed under this article. A tax shall thereupon, in the case of mortgages other than corporate trust mortgages, be computed, levied and collected upon the amount of the principal debt or obligation represented by said unpaid prior advancements at the time of filing such statement, or, in the case of a corporate trust mortgage, upon the amount of the bond or bonds specified in the statement filed, at the rate prescribed by section two hundred and fifty-three of this article. Said bonds representing prior advancements under corporate trust mortgages and taxed as herein provided may be presented to the recording officer, whose duty it is

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\* So in original.

to collect said tax, for indorsement and he shall thereupon indorse upon each of said bonds a statement, attested by his signature, of the payment of the tax as provided in this section in respect to bonds representing subsequent advancements, and the record owner of any other mortgage taxed upon prior advancements as herein provided may present said mortgage to the recording officer and thereupon such officer shall note upon the same the filing of the statement and the amount of the tax paid, attested by his signature. In all such cases the recording officer shall note on the margin of the record of such mortgage the filing of such statement and the amount of the tax paid, and, in case of bonds secured by corporate trust mortgages, the serial number of each such bond. The words "bond" and "bonds" as used in this section shall be deemed to embrace all notes or other evidences of indebtedness secured by mortgages taxable under this section. In case of any mortgage taxable under this section, the portion of the indebtedness secured thereby upon which the tax imposed by this section is paid, and such portion only, shall be exempt from taxation under the provisions of section two hundred and fifty-one of this article. Whenever the tax imposed by section two hundred and sixty-four of this article as said section existed prior to May thirteenth, nineteen hundred and seven, has been paid with respect to any mortgage, no additional tax shall accrue on such mortgage under this section as hereby enacted and such mortgage and the debt or obligation secured thereby, shall continue to be entitled to the exemptions and immunities conferred by this article and all of the provisions of this article shall remain applicable to such mortgage. All taxes imposed by or which became due, payable or collectible on or before the thirtieth day of June, nineteen hundred and six, pursuant to chapter seven hundred and twenty-nine of the laws of nineteen hundred and five, and all taxes which under section two hundred and fifty-eight of this chapter became due and payable on

the thirtieth day of July, nineteen hundred and six, and all other taxes, if any, which were imposed by chapter seven hundred and twenty-nine of the laws of nineteen hundred and five on any mortgage recorded prior to the first day of July, nineteen hundred and six, in respect to any period ending on or before the first day of July, nineteen hundred and six, shall be imposed, become due, be payable and collectible and shall be paid over and distributed in the same manner, and with the same force and effect as if this article had not been enacted; and for the purpose of collecting, paying over, distributing and enforcing any such taxes, chapter seven hundred and twenty-nine of the laws of nineteen hundred and five shall be deemed to be in force, and the lien for such taxes shall attach and such taxes shall be levied and collected as provided in chapter seven hundred and twenty-nine of the laws of nineteen hundred and five, anything herein contained to the contrary notwithstanding. (Former sec. 301, as amended by L. 1910, ch. 601.)

**§ 265. Tax a lien; exceptions.** The tax in this article imposed shall be deemed and is hereby declared to be a lien upon the mortgage upon which such tax is imposed and upon the debt or obligation secured thereby, except that upon mortgages recorded prior to July first, nineteen hundred and six, such lien shall extend only to that portion thereof represented by the amount advanced subsequently to such date and to the debt or obligation secured by such advancement, and for the purpose of enforcing the payment of the tax in this article imposed, such mortgage and the debt thereby secured shall be deemed to be property within this state notwithstanding that such mortgage may be owned by or be in the possession of a person or corporation outside the state, and a copy thereof duly certified by the recording officer of any county in which such mortgage is recorded shall, for the purpose of enforcing the payment of such tax, be deemed to be, and shall have the same force and effect as the original mortgage and may be sold to satisfy such tax and upon a sale of the whole

or any part thereof, shall carry with it and transfer to the purchaser all the rights, interests and obligations of the mortgagee therein named or his assignee or successor in interest in and to such mortgage and the debt secured thereby, or the part thereof to which such lien attaches, to the extent of such lien together with interest and costs. (Added by L. 1909, ch. 412, § 2.)

**§ 266. Enforcement; procedure.** In case the tax imposed by this article is not paid as in this article provided, the state board of tax commissioners may notify the attorney-general of such failure or refusal to pay and it shall then be the duty of the attorney-general to enforce the payment of such tax, and for that purpose he may maintain an action in the name of the people of the state of New York, in any court of competent jurisdiction, either to sell such mortgage; or, he may maintain an action against the mortgagee or his assignee or successor in interest personally; or, where by stipulations contained in such mortgage it is made the duty of the mortgagor to pay such tax, then against the mortgagor or his successor in interest personally; or, in the case of a trust mortgage, against the trust mortgagee, personally; or, he may pursue either, any or all such remedies. All actions instituted by the attorney-general, as herein provided, shall, if the amount involved is fifty dollars or more, be brought in the county of Albany. Where, in any action, a recovery is had there shall be added to the amount of such tax and included in the judgment, interest at the rate of one per centum per month on the amount of such tax, to be computed from the date on which such tax became due and payable, except that in the case of taxable mortgages heretofore recorded and upon which the tax imposed by this article has not been paid, and where, in such case, no penalty is prescribed by law for the nonpayment of such tax, interest shall be added at the rate of six per centum per annum. In any action brought as herein provided, where the judgment provides for the sale of the mortgage, such judgment shall also prescribe the time, place and manner of such sale and

of the notice thereof to be given, and, in the discretion of the court, may direct that such sale be made by or under the direction of the state comptroller or the recording officer of the county in which such mortgage was first recorded, and all money recovered in such action shall be paid by the attorney-general to the proper recording officer in satisfaction of such tax, and all costs recovered therein shall be paid into the state treasury. (Added by L. 1909, ch. 412, § 2.)

**§ 267. Idem.; where recovery is had against trust mortgagee.** In every case where recovery is had personally against a trust mortgagee as herein provided, and payment of the amount recovered has been made by such trust mortgagee, or where such trust mortgagee has voluntarily paid such tax, he shall be deemed to have and possess and to have become subrogated to all the rights and interests in and to the tax lien imposed by section two hundred and sixty-five hereof, and may enforce the repayment of any such sum so paid by him with interest at the rate of six per centum per annum and for that purpose may maintain an action in his own name in any court in the state having jurisdiction, against any person, association or corporation liable to pay such tax, or for the sale of such mortgage and the debt secured thereby to which such lien attaches. (Added by L. 1909, ch. 412, § 2.)

**ARTICLE 12\*****Tax on Transfers of Stock****Section 270. Amount of tax.**

- 271. Stamps how prepared and sold.
- 272. Penalty for failure to pay tax.
- 273. Canceling stamp; penalty for failure.
- 274. Contracts for dies; expenses how paid.
- 275. Illegal use of stamps; penalty.
- 276. Power of state comptroller.
- 277. Civil penalty; how recovered.
- 278. Effect of failure to pay tax.
- 279. Application of taxes.
- 280. Refund of tax erroneously paid.

**§ 270. Amount of tax.** There is hereby imposed and there shall immediately accrue and be collected a tax as herein provided, on all sales, or agreements to sell, or memoranda of sales or deliveries or transfers of shares or certificates of stock in any domestic or foreign association, company or corporation, made after the first day of June, nineteen hundred and five, whether made upon or shown by the books of the association, company or corporation, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale whether entitling the holder in any manner to the benefit of such stock, or to secure the future payment of money or the future transfer of any stock, on each hundred dollars of face value or fraction thereof, two cents. It is not intended by this act to impose a tax upon an agreement evidencing the deposit of stock certificates as collateral security for money loaned thereon which stock certificates are not actually sold, nor upon such stock certificates so deposited. The payment of such tax shall be denoted by an adhesive stamp or stamps affixed as follows: In case of sale where the evidence of transfer is shown only by the books of the company the stamp shall be placed upon such

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\* Former article 15, sections being renumbered to meet present place in consolidated law.

books; and where the change of ownership is by transfer of a certificate the stamp shall be placed upon the certificate; and in cases of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale to which the stamp provided for by this article shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers, and no further tax is hereby imposed upon the delivery of the certificate of stock or upon the actual issue of a new certificate when the original certificate of stock is accompanied by the duly stamped memorandum of sale. (Sec. 315 as amended by L. 1910, ch. 38.)

**§ 271. Stamps how prepared and sold.** Adhesive stamps for the purpose of paying the state tax provided for by this article shall be prepared by the state comptroller, in such form, and of such denominations and in such quantities as he may from time to time prescribe, and shall be sold by him to the person or persons desiring to purchase the same; he shall make provision for the sale of such stamps in such places and at such times as in his judgment he may deem necessary. (Former sec. 316 without change.)

**§ 272. Penalty for failure to pay tax.** Any person or persons who shall make any sale or transfer without paying the tax by this article imposed or who shall in pursuance of any sale or agreement deliver any stock, or evidence of the sale of or agreement to sell any stock or bill or memorandum thereof, without having the stamps provided for in this article affixed thereto, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned not more than six months, or by both such fine and imprisonment at the discretion of the court. (Former sec. 317 without change.)

**§ 273. Canceling stamps; penalty for failure.** In every case where an adhesive stamp shall be used to denote the



payment of the state tax provided by this article the person using or affixing the same shall write or stamp thereupon the initials of his name and the date upon which the same shall be attached or used, and shall cut or perforate the stamp in a substantial manner, so that such stamp can not be again used; and if any person fraudulently makes use of an adhesive stamp to denote the state tax imposed by this article, without so effectually cancelling and obliterating such stamp such person shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than two hundred nor more than five hundred dollars or be imprisoned for not less than six months, or both, at the discretion of the court. (Former sec. 318 without change.)

**§ 274. Contracts for dies; expenses how paid.** The state comptroller is hereby directed to make, enter into and execute for and in behalf of the state such contract or contracts for dies, plates and printing necessary for the manufacture of the stamps provided for by this article, and provide such stationery and clerk hire together with such books and blanks as in his discretion may be necessary for putting into operation the provisions of this article; he shall be the custodian of all stamps, dies, plates or other material or thing furnished by him and used in the manufacture of such state tax stamps, and all expenses incurred by him and under his direction in carrying out the provisions of this article shall be paid to him by the state treasurer from any moneys appropriated for such purpose. (Former sec. 319 without change.)

**§ 275. Illegal use of stamps; penalty.** Any person who shall wilfully remove or cause to be removed, alter or cause to be altered the canceling or defacing marks of any adhesive stamp provided for by this article with intent to use the same, or to cause the use of the same after it shall have been once used, or shall knowingly or wilfully sell or buy any washed or restored stamp, or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same or prepare the same with intent for the further use thereof; or shall wilfully use any counterfeit stamp or any forged stamp with intent to defraud the

state of New York, shall be guilty of a misdemeanor and on conviction thereof shall be liable to a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than six months, or by both such fine and imprisonment, at the discretion of the court. (Former sec. 320 without change.)

**§ 276. Power of state comptroller.** Every person, or firm, a part of whose regular or ordinary business is the making of sales, agreements to sell, deliveries, or transfers, of shares or certificates of stock, or conducting or transacting a brokerage business, and every company, association or corporation making a sale, agreement to sell, delivery or transfer of shares or certificates of stock, or conducting or transacting a brokerage business shall keep or cause to be kept a just and true book of account, wherein shall be plainly and legibly recorded the date of making every sale, agreement to sell, delivery, or transfer, of shares or certificates of stock, and every transaction in relation to any stock; the number of shares, the total amount covered by each such sale, agreement to sell, delivery, transfer or transaction, and the name of the other party thereto, and such book shall at all times be subject to the inspection of the comptroller, or any of his representatives between the hours of ten o'clock in the forenoon and three o'clock in the afternoon, except on Saturdays, Sundays and legal holidays.

The state comptroller may, at any time after transfers of stock which by the provisions of this article are subject to a state stamp tax, inquire into and ascertain whether the tax imposed by the provisions of this article has been paid. For the purpose of ascertaining such fact the comptroller shall have the right and it shall be his duty to examine such book of account of any person, firm, company, association or corporation, required to keep the same and the bills or memoranda of sale or transfer of shares or certificates of stock and such bills or memoranda of sale or transfer shall remain accessible for such inspection for three months from their respective dates. The state comptroller may enforce his right to examine such books of account and bills or memoranda of sale or transfer by mandamus.

If the comptroller ascertains that the tax provided for in this article has not been paid he shall bring an action in his name as such comptroller in any court of competent jurisdiction for the recovery of such tax and for any penalty incurred by any person under the provisions of this article. Every person, firm, company, association or corporation who shall refuse to permit the comptroller or any of his representatives to inspect such book of account, or any bill or memorandum of sale or transfer at any time as above provided, or who shall fail to keep such book of account, or who shall in any other respect violate any of the provisions of this section shall be deemed guilty of a misdemeanor and on conviction thereof shall for each and every such offense pay a fine of not less than five hundred dollars nor more than five thousand dollars, or be imprisoned not less than three months nor more than two years, or both, at the discretion of the court. (Former sec. 321, as amended by L. 1910, ch. 453.)

**§ 277. Civil penalty; how recovered.** Any person who shall violate the provisions of this article shall in addition to the penalties herein provided forfeit to the people of the state a civil penalty of five hundred dollars for each violation. The state comptroller shall bring an action in his name as such comptroller in any court of competent jurisdiction for the recovery of any civil penalty and all moneys collected by him shall be paid into the state treasury. (Former sec. 322 without change.)

**§ 278. Effect of failure to pay tax.** No transfer of stock made after June first, nineteen hundred and five, on which a tax is imposed by this article, and which tax is not paid at the time of such transfer, shall be made the basis of any action or legal proceedings, nor shall proof thereof be offered or received in evidence in any court in this state. (Former sec. 323 without change.)

**§ 279. Application of taxes.** The taxes imposed under this article and the revenues thereof shall be paid by the state comptroller into the state treasury and be applicable to the general fund, and to the payment of all claims and demands which are a lawful charge thereon. (Former sec. 324 without change.)

**§ 280. Refund of tax erroneously paid.** If any stamp or stamps shall have been erroneously affixed to any book, certificate of stock, or bill or memorandum of sale, the comptroller may, upon presentation of a claim for the amount of such stamp or stamps and upon the production of evidence satisfactory to him that such stamp or stamps was or were so erroneously affixed so as to cause loss to the person or persons making such claim, pay such amount, or such part thereof as he may allow, to such claimant out of any moneys appropriated for that purpose. Such claims shall be presented to the comptroller in writing, duly verified, and shall state the full name and address of the claimant, the date of such erroneous affixing, the face value of such stamp or stamps and shall describe the instrument to which the stamp or stamps were affixed and contain such evidence as may be available upon which the demand for such refund is based. Such claims shall be presented within ninety days after such erroneous affixing unless such affixing shall have taken place prior to the date on which this act shall take effect, in which case such claim shall be presented within ninety days after the date on which this act shall take effect. If the comptroller rejects a claim or any part thereof, the claimant may file a claim for the recovery of such sum as the comptroller shall have refused to allow, with the court of claims, which shall constitute a private claim against the state and shall be subject to all the provisions of law governing such claims, except that all claims so presented shall be filed with the court of claims within ninety days from the date on which such claim shall be rejected by the comptroller. For the purposes of this section, the comptroller's decision shall be deemed to have been made at the time of the depositing of a copy of such decision in the post-office inclosed in a duly post-paid wrapper and directed to the person making such claim at the address contained in the verified claim presented to the comptroller as hereinbefore provided. (Added by L. 1910, ch. 186.)

**ARTICLE 13\*****Procedure**

- Section** 290. Contents of petition.
291. Allowance of writ of certiorari.
292. Return to writ.
293. Proceedings upon return.
294. Costs.
295. Appeals.
296. Refund of tax paid upon illegal, erroneous or unequal assessment.
297. When county court may apportion tax.
298. Application to county court where taxpayer has removed from the county.
299. Supplementary proceedings to collect tax.
300. No fine or imprisonment for nonpayment of tax.
301. Dismissal of suits or proceedings.
302. Cancellation of personal tax where it is void for want of jurisdiction.
303. Power of county court when collector fails to pay over.
304. Payment of moneys collected.
305. Collection of deficiency from collector's bondsmen.
306. Attorney-general to bring action for sequestration.
307. Settlement of conflicting claims to surplus of tax sale.

**§ 290. Contents of petition.** Any person assessed upon any assessment-roll, claiming to be aggrieved by any assessment for property therein, may present to the supreme court a petition duly verified setting forth that the assessment is illegal, specifying the grounds of the alleged illegality, or if erroneous by reason of overvaluation, stating the extent of such overvaluation, or if unequal in that the assessment has been made at a higher proportionate valuation than the assessment of other property on

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\* Former article eleven, sections being renumbered to meet present place in consolidated law.

the same roll by the same officers, specifying the instances in which such inequality exists and the extent thereof, and stating that he is or will be injured thereby. Such petition must show that application has been made in due time to the proper officers to correct such assessment. Two or more persons assessed upon the same roll who are affected in the same manner by the alleged illegality, error or inequality, may unite in the same petition. (Former sec. 250 without change.)

**§ 291. Allowance of writ of certiorari.** Such petition must be presented to a justice of the supreme court or at a special term of the supreme court in the judicial district in which the assessment complained of was made, within fifteen days after the completion and filing of the assessment-roll and the first posting or publication of the notice thereof as required by this chapter. Upon the presentation of such petition, the justice or court may allow a writ of certiorari to the officers making the assessment, to review such assessment, and shall prescribe therein the time within which a return thereto must be made and served upon the relator's attorney, which shall not be less than ten days, and may be extended by the court or a justice thereof. Such writ shall be returnable to a special term of the supreme court of the judicial district in which the assessment complained of was made. The allowance of the writ shall not stay the proceedings of the assessors or other persons to whom it is directed or to whom the assessment is delivered, to be acted upon according to law. (Former sec. 251 without change.)

**§ 292. Return to writ.** The officers making a return to such writ shall not be required to return the original assessment-roll or other original papers acted upon by them, but it shall be sufficient to return certified or sworn copies of such roll or papers, or of such portions thereof as may be called for by such writ. The return must concisely set forth such other facts as may be pertinent and material to show the value of the property assessed on the roll and the grounds for the valuation made by the assessing officers and the return must be verified. (Former sec. 252 without change.)

**§ 293. Proceedings upon return.** If it shall appear upon the return to any such writ that the assessment complained of is illegal or erroneous or unequal for any of the reasons alleged in the petition, the court may order such assessment, if illegal, to be stricken from the roll, or if erroneous or unequal, it may order a reassessment of the property of the petitioner, or the correction of his assessment upon the roll, in whole or in part, in such manner as shall be in accordance with law, or as shall make it conform to the valuations and assessments of other property upon the same roll and secure equality of assessment. If upon the hearing it shall appear to the court, that testimony is necessary for the proper disposition of the matter, it may take evidence or may appoint a referee to take such evidence as it may direct, and report the same to the court, with his findings of fact and conclusions of law, which shall constitute a part of the proceedings upon which the determination of the court shall be made. Where the writ is obtained to review a special franchise assessment made pursuant to the provisions of section forty-six of this chapter, upon the filing of the return to the writ the court may take such evidence as it may deem necessary, or may appoint a referee to take evidence and to hear, try and determine all questions raised by the petition and the return thereto and to make his findings and determinations therein, or, on motion of either party, the court may direct the place of trial changed to the county in which the special franchise under review is situated, and on an order duly entered granting such motion, the place of trial shall be deemed changed to the county designated and the papers and proceedings shall be certified to that county in the manner now provided by law in the case of a change in the place of trial of an action and all subsequent proceedings shall be had in the county so designated, as if the special proceedings had been originally instituted in that county, and the court may, upon the application of the attorney-general, upon cause shown, vacate any reference heretofore made in any proceeding instituted to review a special franchise assessment, made pursuant to the provisions of section forty-six of this chapter. The governor may, upon the application of the attorney-general, upon cause shown, appoint extraordinary terms of the supreme

court to be held in any judicial district and designate a justice to preside thereat, to try such special franchise cases. Such extraordinary term shall have jurisdiction over all special franchise cases arising in any tax district within the judicial district for which the term is appointed, without regard to the county in which the term is being held, and either party to a proceeding to review a special franchise assessment may at any time bring the proceeding on for a hearing or trial before said extraordinary term by serving upon the other party sixteen days' notice thereof by mail or fourteen days' notice personally. A new assessment or correction of an assessment made by order of the court shall have the same force and effect as if it had been so made by the proper officers within the time prescribed by law for making such assessment. (Former sec. 253, as amended by L. 1909, ch. 330.)

**§ 294. Costs.** Costs shall not be allowed against the officers whose proceedings may be reviewed under any such writ unless it shall appear to the court that they acted with gross negligence or in bad faith or with malice in making the assessment complained of. If the writ shall be quashed or the assessment confirmed, or if the assessment complained of shall be reduced by an amount less than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the petitioner. If the assessment shall be reduced by an amount greater than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the tax district represented by the officers whose proceedings may be reviewed. The costs and disbursements shall not exceed those taxable in an action upon the trial of an issue of fact in the supreme court, except that if evidence shall be taken there shall be included in the taxable costs and disbursements the expense of furnishing to the court or to the referee a copy of the stenographer's minutes of the evidence taken. (Former sec. 254 without change.)

**§ 295. Appeals.** An appeal may be taken by either party from an order, judgment or determination under this article as from an order, and it shall be heard and determined in like



manner as appeals in the supreme court from orders. All issues and appeals in any proceeding under this article shall have preference over all other civil actions and proceedings in all courts. (Former sec. 255 without change.)

**§ 296. Refund of tax paid upon illegal, erroneous or unequal assessment.** If in a final order in any such proceeding it has been or shall be ordered or adjudged or determined that the assessment complained of was illegal, erroneous or unequal, and correcting or directing correction thereof, and such order shall not be made in time to enable the assessors or other officers to make a new or corrected assessment for the use of the board of supervisors or for the use of the town, village, city or school officers levying any tax upon such property, the assessment of which has been or shall be so ordered or adjudged or determined to be illegal, erroneous or unequal, then any tax collected or to be collected upon such illegal, erroneous or unequal assessment shall be refunded as follows:

1. When such tax upon such illegal, erroneous or unequal assessment shall have been levied by the board of supervisors, then at an annual session of the board of supervisors held after the order for such correction has been granted and entered there shall be audited and allowed to the petitioner or other person who shall have paid such tax, and included in the tax levy of the town, village or city in which the property is situated, made next after the entry of such order, and paid to the petitioner, or other person paying the tax, the amount paid by him, in excess of what the tax would have been if the assessment had been made as ordered, adjudged or determined by such order of the court, together with the interest thereon from the date of payment. In case the amount deducted from such assessment by such order exceeds ten thousand dollars, so much of the tax as shall be refunded by reason of such corrected assessment, other than the proportion or percentage thereof collected for such town, village or city purposes, shall be levied upon the county at large and paid with interest, to the petitioner or other person paying the tax without further audit; and the board of supervisors shall audit

and levy upon such town, village or city, the proportion or percentage of such excess of tax collected for such town, village or city purposes, which shall be collected and paid with interest to the petitioner, or other person paying the tax, without other or further audit.

2. When such tax upon such illegal, erroneous or unequal assessment shall have been levied by the proper officers of any city or village, then the common council or other auditing officer or officers of such city or village shall immediately after such correction audit and allow, to the petitioner or other person who shall have paid such tax, and include in the tax levy of such city or village in which the property is situated made next after the entry of such order and cause to be paid to such petitioner or other person paying such tax, the amount paid by him in excess of what the tax would have been if the assessment had been as ordered, adjudged or determined by such order of the court together with interest thereon from the date of the payment.

3. When a tax shall have been levied and collected in any school district of this state upon any property within such district on any assessment value thereof which shall have been ascertained from a town assessment-roll and which assessment upon such town roll shall have been ordered, adjudged or determined by order of the court as aforesaid to have been illegal, erroneous or unequal and which assessment though made by town assessors was adopted and was used in such district for the purpose of taxation for school purposes, then and in such case the trustees of such school district shall audit and allow and cause to be paid to the petitioner, or other person who shall have paid such tax, the amount paid by him in excess of what the school tax would have been in such case if the assessment had been made as ordered, adjudged or determined by such order of the court, together with interest thereon from the date of the payment.

Application to the proper officer for the audit and allowance of such moneys must be made by the petitioner or other person paying such tax as follows: Where the writ of certiorari was issued pursuant to chapter two hundred and sixty-nine of the laws of eighteen hundred and eighty, and such tax shall not have

been heretofore refunded, such application must be made within three years from the twenty-fourth day of July, nineteen hundred and seven. When the writ of certiorari was issued under the provisions of this section, then such application for audit and allowance must be made within three years after the entry of the final order ordering or adjudging or determining such assessment to have been illegal, erroneous or unequal; provided that the time of the pendency of any appeal in any such proceeding or from any such order shall not be deemed any part of such three years. (Former sec. 255 without change of substance.)

**§ 297. When county court may apportion tax.**

When the premises of one person shall have been wrongfully assessed and taxed in with the premises of another, the person aggrieved thereby may, upon application to the county court of the county in which the property is situated, on petition duly verified, and on eight days' notice to the assessors of the town in which the premises are situated, and to the party whose premises are included in such wrongful assessment, have such assessment and tax apportioned by such county court. The county court shall take such evidence as may be necessary to determine the facts, and shall fix and specify the amount of the assessment and tax properly chargeable to the petitioner's property, and to the other party chargeable therewith. The collector of the town, upon receiving a copy of the order of the county court, shall forthwith change the assessment-roll and tax to conform to such order, and shall receive the amount apportioned upon the premises of the petitioner in full for the tax upon such property. (Former sec. 257 without change.)

**§ 298. Application to county court where taxpayer has removed from the county.** If it shall satisfactorily appear by affidavit to the county court of any county that a tax legally levied therein, except upon real property of nonresidents, can not be collected because of the removal of the person taxed to any other county of the state, such court shall, upon application of the collector of any tax district or of the county treasurer of

the county, grant an order, directed to the sheriff of the county where such person may be, to collect the same out of his personal property, with interest at the rate of eight per centum per annum from the date of said order. Such order shall be filed in the office of the clerk of the county in which it is granted, and a certified copy thereof delivered to the constable or sheriff of the county where the person liable for the tax may be, and such constable or sheriff, on receiving the same shall execute it, and make a like return, and be entitled to the same fees and subject to the same liabilities and penalties for neglect as upon execution from any court of record. The sheriff receiving such money shall pay the same to the county treasurer of the county where it was levied, to the credit of the town in which it was assessed. This provision shall also apply to taxes levied upon rents reserved as upon personal property where such taxes remain unpaid. (Former sec. 258 without change.)

**§ 299. Supplementary proceedings to collect tax.**

If a tax exceeding ten dollars in amount levied against a person or corporation is returned by the proper collector uncollected for want of personal property out of which to collect the same, the supervisor of the town or ward, or the county treasurer or the president of the village, if it is a village tax, may, within one year thereafter, apply to the court for the institution of proceedings supplementary to execution, as upon a judgment docketed in such county, for the purpose of collecting such tax and fees, with interest thereon from the fifteenth day of February after the levy thereof. Such proceedings may be taken against a corporation, and the same proceedings may thereupon be had in all respects for the collection of such tax as for the collection of a judgment by proceedings supplementary to execution thereon against a natural person, and the same costs and disbursements may be allowed against the person or corporation examined as in such supplementary proceedings but none shall be allowed in his or its favor. The tax, if collected in such proceeding, shall be paid to the county treasurer or to the supervisor of the town, and if a village tax, to the treasurer of the village. The costs and disbursements

collected shall belong to the party instituting the proceedings, and shall be applied to the payment of the expense of such proceeding. The president of a village and a county treasurer shall have no compensation for any such proceeding. A supervisor shall have no other compensation except his per diem pay for time necessarily spent in the proceeding. (Former sec. 259 without change.)

**§ 300. No fine or imprisonment for nonpayment of tax.** Neglect or refusal to pay any tax shall not be punishable as a contempt or as misconduct; and no fine shall be imposed for such nonpayment, nor shall any person be imprisoned or otherwise punishable on account of nonpayment of any tax, or of any fine imposed for refusal or neglect to pay such tax. This section shall not apply to proceedings supplementary to execution upon judgments recovered for taxes. (Source: L. 1897, ch. 766, as amended by L. 1899, ch. 79.)

**§ 301. Dismissal of suits or proceedings.** Where the person or corporation against whom a proceeding or suit is brought to collect a personal tax in arrears is unable for want of property to pay the tax in whole or in part, or where for other reasons, upon the facts as they existed either before or after the assessment was made it appears to the court just that said tax should not be paid, the court may dismiss such suit or proceeding absolutely, without costs, or on payment of such part of the tax as may be just or on payment of costs, and may direct the cancellation or reduction of the tax. (Former sec. 259a, as amended by L. 1909, ch. 374.)

**§ 302. Cancellation of personal tax where it is void for want of jurisdiction.** If a personal tax, levied against a person or corporation, is void for want of jurisdiction of such person or corporation and has been returned by the proper collector \*uncollectable for want of personal property out of which to collect the same, the person or corporation against whom the said tax was levied may then apply to the supreme or county court in the county in which is located the tax district

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\* So in original.

where said tax was levied, for an order cancelling the said tax and upon notice to the president of the village, county treasurer, supervisor of the town or, in the case of a city, upon notice to its attorney or to the corporation counsel, and upon satisfactory proof by affidavit, the court shall make an order directing the cancellation of said tax from the assessment roll by the county treasurer, comptroller, or other officer in whose custody and control the said roll may be. (Former sec. 259b without change.)

**§ 303. Power of county court when collector fails to pay over.** If any collector shall neglect or refuse to pay over the moneys collected by him, to any of the persons to whom he is required to pay the same by his warrant, or to account for the same as unpaid, the county court, on proof of such fact by affidavit, on application of the county treasurer, shall make an order directed to the sheriff of the county, commanding him to levy such sum as shall remain unpaid by such collector out of his property, personal and real, and pay the same to the county treasurer, within sixty days from the date of such order. The sheriff shall cause the same to be executed, and pay to the county treasurer the money levied by virtue thereof, deducting for his fees the same compensation that the collector would have been entitled to retain. If the whole sum due from the collector, or if a part only, or if no part thereof, shall be collected, the sheriff shall state the fact in his return, which shall be made as in the case of an execution, and the county treasurer shall give notice to the supervisor of the town, city or division thereof, of any amount which may remain due from such collector. If the sheriff shall neglect to execute the order, or to pay over the money collected thereon, within the time limited thereby, he shall be liable therefor as in case of an execution, and the county treasurer shall immediately prosecute such sheriff and his sureties for the sum due from him, which sum when collected shall be paid into the county treasury. (Former sec. 260 without change.)

**§ 304. Payment of moneys collected.** The county treasurer shall pay over the moneys received from the sheriff upon such order in the manner directed by the warrant to the

collector. If the whole amount of moneys due from the collector shall not be collected on such warrant, or otherwise, the county treasurer shall first retain the amount which ought to have been paid to him before making any payment to the town officers. (Former sec. 261 without change.)

**§ 305. Collection of deficiency from collector's bondsmen.** If it appears that the whole or any part of the moneys due from the collector has not been thus collected, the county treasurer shall forthwith give notice to the supervisor of the town or ward of the amount still due from such collector. The supervisor shall forthwith cause the undertaking of the collector to be prosecuted, and shall be entitled to recover thereon the sum due from the collector with costs of the action. The moneys received shall be applied and paid by the supervisor in the same manner as they should have been by the collector. (Former sec. 262 without change.)

**§ 306. Attorney-general to bring action for sequestration.** It shall be the duty of the attorney-general, on being informed by the comptroller or by the county treasurer of any county that any incorporated company refuses or neglects to pay the taxes imposed upon it, pursuant to articles one and two of this chapter, to bring an action in the supreme court for the sequestration of the property of such corporation and the court may so sequester the property of such corporation for the purpose of satisfying taxes in arrear, with the costs of prosecution, and may, also, in its discretion, enjoin such corporation and further proceedings under its charter until such tax and the costs incurred in the action shall be paid. The attorney-general may recover such tax with costs from such delinquent corporation by action in any court of record. (Former sec. 263 without change.)

**§ 307. Settlement of conflicting claims to surplus of tax sale.** Whenever a surplus from the sale of any property for unpaid taxes in the hands of the supervisor of a town shall be claimed by any person other than the person for

whose tax such property was sold, and such claim shall not be settled by a stipulation filed with the supervisor, as provided by this chapter, such claimant may maintain an action against such person, or such person may maintain an action against such claimant, to recover such money and, for the purposes of such action, the defendant shall be deemed to be in possession of the surplus in the hands of the supervisor. Upon the production of a certified copy of a final judgment, rendered in favor of either party, the supervisor shall pay such surplus to the party recovering the same. No other cause of action shall be joined, nor any set-off or counterclaim be allowed in an action brought pursuant to this section, and if an execution issue on a judgment rendered in such action, it shall direct that the costs only of such judgment be levied thereon. (Former sec. 264 without change.)



**ARTICLE 14****Laws Repealed; When to Take Effect**

Section 320. Laws repealed.

321. When to take effect.

**§ 320. Laws repealed.** Of the laws enumerated in the schedule hereto annexed, that portion specified in the last column is hereby repealed.

**§ 321. When to take effect.** This chapter shall take effect immediately.

**SCHEDULE OF LAWS REPEALED.**

Revised Statutes.... Part 1, chapter 13, titles 1-6, .....All

Revised Statutes.... Part 3, chapter 8, title 17, sections 28-30

Laws of	Chapter	Section
1778.....	17.....	All
1779.....	16.....	All (2d Sess.)
1779.....	27.....	All (3d Sess.)
1780.....	35.....	All (3d Sess.)
1780.....	47.....	All (3d Sess.)
1780.....	10.....	All (4th Sess.)
1780.....	16.....	All (4th Sess.)
1781.....	20.....	2-6
1781.....	24.....	All
1781.....	29.....	All
1781.....	43.....	All
1781.....	45.....	All
1781.....	54.....	All
1781.....	57.....	All
1781.....	62.....	All
1781.....	5.....	All (5th Sess.)
1781.....	10.....	All (5th Sess.)
1781.....	17.....	8 (5th Sess.)
1782.....	37.....	1, 3
1782.....	6.....	1-4, 6, 7, 10

Laws of	Chapter	Section
1782.....	9.....	All
1782.....	10.....	All
1783.....	49.....	All
1784.....	58.....	1-17, 19, 20
1784.....	16.....	All (8th Sess.)
1785.....	30.....	All
1785.....	75.....	1
1786.....	21.....	All
1786.....	56.....	1-12
1787.....	74.....	All
1787.....	77.....	All
1787.....	86.....	6
1788.....	64.....	3
1788.....	65.....	1-3, 7, 10 13
1788.....	76.....	All
1788.....	77.....	All
1788.....	86.....	All
1789.....	34.....	All
1789.....	38.....	All
1799.....	72.....	All
1799.....	93.....	All
1800.....	132.....	All
1801.....	78.....	19
1801.....	179.....	All
1802.....	118.....	All
1803.....	103.....	28
1804.....	48.....	All
1804.....	94.....	All
1805.....	135.....	30
1807.....	136.....	All
1808.....	201.....	All
1809.....	157.....	1-7
1810.....	156.....	All
1810.....	193.....	9
1811.....	30.....	All
1811.....	78.....	3-8, 10-12

Laws of	Chapter	Section
1812.....	227.....	All
1812.....	234.....	3
1812.....	239.....	55-57
1818.....	203.....	31
R. L. 1813....	52.....	All
1814.....	11.....	All
1814.....	204.....	3-8
1814.....	29.....	All (38th Sess.)
1816.....	17.....	All
1816.....	204.....	All
1817.....	64.....	1, pt. relating to exemption from taxation
1817.....	280.....	6
1817.....	290.....	All
1818.....	50.....	All
1819.....	59.....	All
1819.....	201.....	All
1820.....	32.....	All
1820.....	117.....	1, 2
1820.....	217.....	All
1820.....	220.....	All
1820.....	242.....	All
1820.....	248.....	All
1821.....	167.....	All
1822.....	127.....	4-6
1822.....	193.....	2
1823.....	147.....	1
1823.....	262.....	1-61, 63-70
1824.....	22.....	All
1824.....	127.....	All
1824.....	248.....	All
1824.....	249.....	All
1825.....	234.....	All
1825.....	240.....	All
1825.....	254.....	All
1826.....	4.....	2, part affecting L. 1823, Ch. 262, § 27

Laws of	Chapter	Section
1826.....	10.....	All
1826.....	282.....	6, 7
1826.....	311.....	All
1828.....	11.....	All (2d Meet.)
1828.....	20.....	17, 21 (2d Meet.)
1828.....	21.....	1, ¶¶ 225, 349, 445, 459, 462 (2d Meet.)
1830.....	108.....	All
1833.....	250.....	All
1834.....	17.....	All
1835.....	11.....	All
1836.....	20.....	All
1836.....	461.....	All
1837.....	137.....	All
1840.....	252.....	All
1840.....	387.....	All
1841.....	170.....	7
1841.....	341.....	All
1842.....	154.....	All
1842.....	318.....	All
1843.....	179.....	All
1844.....	266.....	All
1845.....	180.....	29-32
1845.....	195.....	All
1846.....	327.....	All
1847.....	455.....	16
1847.....	482.....	All
1849.....	10.....	All
1849.....	180.....	All
1850.....	6.....	All
1850.....	92.....	All
1850.....	183.....	All
1850.....	298.....	All
1851.....	8.....	All
1851.....	176.....	All
1851.....	371.....	All

Laws of	Chapter	Section
1852.....	46.....	All
1852.....	282.....	All
1853.....	69.....	All
1853.....	406.....	All
1853.....	469.....	All
1853.....	651.....	All
1853.....	654.....	All
1854.....	393.....	All
1855.....	11.....	All
1855.....	29.....	All
1855.....	37.....	All
1855.....	74.....	All
1855.....	83.....	All
1855.....	327.....	All
1855.....	335.....	1
1855.....	427.....	All
1856.....	183.....	All
1857.....	7.....	All
1857.....	456.....	All
1857.....	536.....	All
1857.....	585.....	All
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1862.....	285.....	All
1862.....	318.....	All

Laws of	Chapter	Section
1862.....	456.....	All
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1867.....	861.....	All
1867.....	938.....	All
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1868.....	575.....	All
1868.....	598.....	All
1868.....	715.....	All
1868.....	741.....	All
1869.....	10.....	All
1869.....	697.....	All
1869.....	859.....	All

Laws of	Chapter	Section
1869.....	860.....	All
1869.....	877.....	All
1870.....	6.....	All
1870.....	280.....	All
1870.....	325.....	All
1870.....	492.....	2, part providing for the exemption from taxation of the premises leased for the residence of the health officer and his deputies, and part authorizing the comptroller to designate papers in which notice of sale of lands for nonpayment of taxes shall be published
1870.....	506.....	2-6
1870.....	571.....	All
1870.....	705.....	All
1870.....	767.....	All
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1873.....	5.....	All
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1873.....	708.....	All
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1878.....	140.....	All
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1880.....	327.....	All



Laws of	Chapter	Section
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1883.....	471.....	All
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1884.....	25.....	All
1884.....	57.....	All
1884.....	153.....	All
1884.....	280.....	All
1884.....	353.....	All

Laws of	Chapter	Section
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1893.....	398.....	All

Laws of	Chapter	Section
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Laws of	Chapter	Section
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Laws of	Chapter	Section
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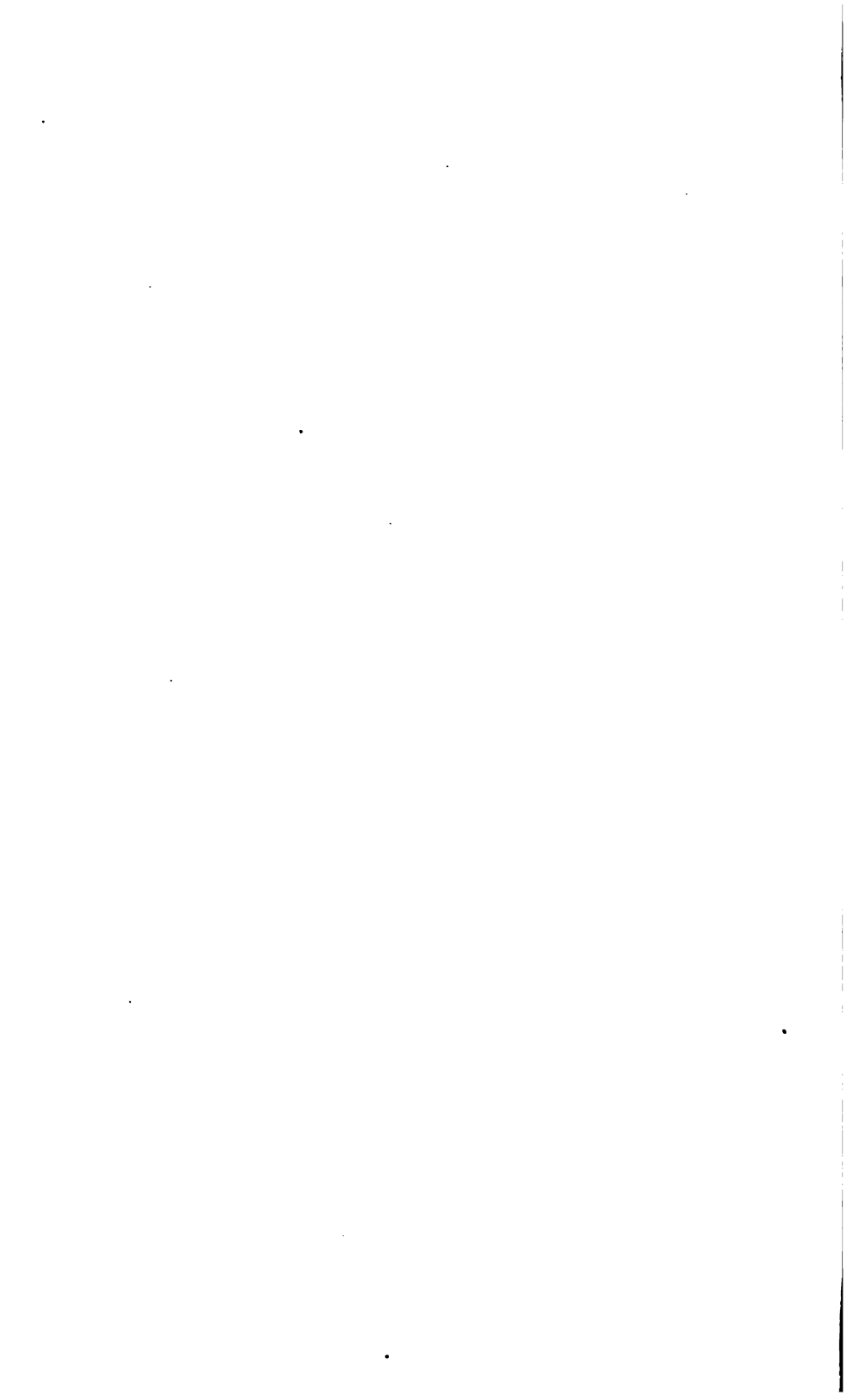
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1907.....	709.....	All
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1908.....	310.....	All
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1908.....	321.....	All
1908.....	437.....	All
1908.....	505.....	All



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PROVISIONS OF OTHER CONSOLIDATED  
LAWS RELATING TO  
THE SUBJECT OF TAXATION.

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## COUNTY LAW

### ARTICLE 3

#### Boards of Supervisors

Section 16. Correction of assessments, and returning and refunding of illegal taxes.

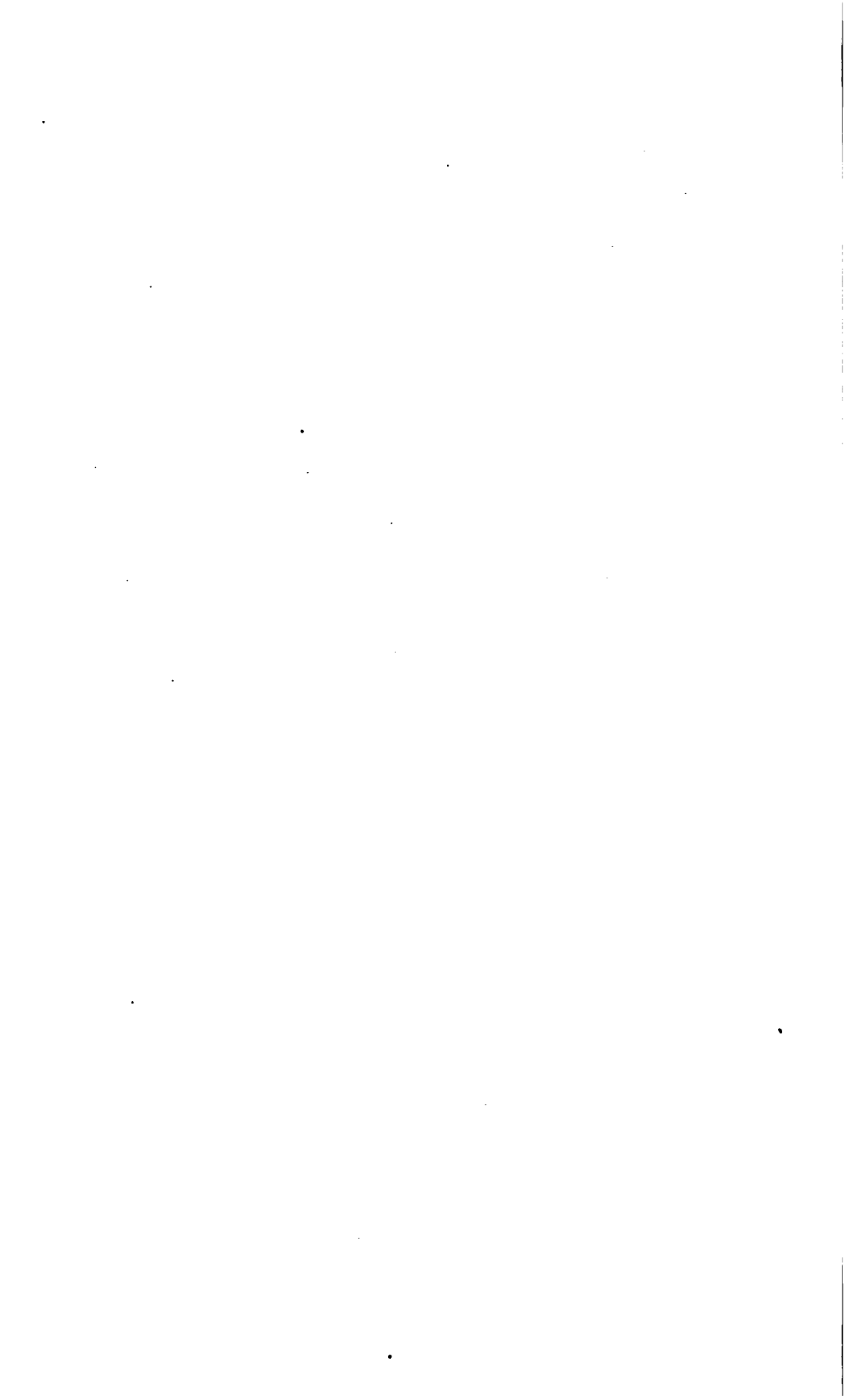
38. Fire districts outside of incorporated villages.

39. Effect of incorporation of village within limits of fire district.

**§ 16. Correction of assessments, and returning and refunding of illegal taxes.** Any such board may correct any manifest clerical or other error in any assessment or returns made by any one or more town officers to such board, or which may, or shall have properly come before such board for its action, confirmation or review; and cause to be refunded to any person the amount collected from him of any tax illegally or improperly assessed or levied, and upon the order of the county court, it shall refund any such tax. In raising the amount so refunded, or necessary to supply the deficiency caused by the correction of any error in such assessment, such board shall, in the same or next ensuing tax-levy, adjust and apportion such amount upon the property of the several towns and wards of the county as shall be just, taking into consideration the portion of the state, county, town and ward included therein, and the extent to which such town or ward has been benefited thereby. Such board shall ascertain, fix and determine the amount which any person or corporation is equitably entitled to receive back from any town for taxes paid while the boundary line between towns was in dispute and cause the same to be levied and collected.

**§ 38. Fire districts outside of incorporated villages.**

1. Each board of supervisors may, on the written, verified petition of the taxable inhabitants of a proposed fire district outside of an incorporated village or city, and within the county, whose names appear on the last preceding assessment-roll of the town wherein such proposed fire district is located, as owning or representing more than one-half of the taxable real property of such



## **COUNTY LAW**

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38. Fire districts outside of incorporated villages.

39. Effect of incorporation of village within limits of fire district.

**§ 16. Correction of assessments, and returning and refunding of illegal taxes.** Any such board may correct any manifest clerical or other error in any assessment or returns made by any one or more town officers to such board, or which may, or shall have properly come before such board for its action, confirmation or review; and cause to be refunded to any person the amount collected from him of any tax illegally or improperly assessed or levied, and upon the order of the county court, it shall refund any such tax. In raising the amount so refunded, or necessary to supply the deficiency caused by the correction of any error in such assessment, such board shall, in the same or next ensuing tax-levy, adjust and apportion such amount upon the property of the several towns and wards of the county as shall be just, taking into consideration the portion of the state, county, town and ward included therein, and the extent to which such town or ward has been benefited thereby. Such board shall ascertain, fix and determine the amount which any person or corporation is equitably entitled to receive back from any town for taxes paid while the boundary line between towns was in dispute and cause the same to be levied and collected.

#### **§ 38. Fire districts outside of incorporated villages.**

1. Each board of supervisors may, on the written, verified petition of the taxable inhabitants of a proposed fire district outside of an incorporated village or city, and within the county, whose names appear on the last preceding assessment-roll of the town wherein such proposed fire district is located, as owning or representing more than one-half of the taxable real property of such

district, or as owning or representing more than one-half of the taxable real property of such district owned by the residents thereof, establish such district as a fire district. Where such proposed fire district is situated in two or more counties, the board of supervisors of each county in which a part of such fire district is located, may, by resolution, on the written, verified petition of the taxable inhabitants of that portion of the proposed fire district located in such county, whose names appear on the last preceding assessment-roll of the town or towns in which the proposed fire district is located, as owning or representing one-half of the taxable real property of that part of such proposed fire district located in such county owned by the residents thereof, direct that when a similar resolution is adopted by the board of supervisors of each of the other counties in which such proposed fire district is located, and upon the adoption of such resolution by each such board, such fire district shall be and be deemed to be legally established. No such district shall extend in any direction to exceed one mile from the nearest engine or hose or hook and ladder house located within the district. When any two or more fire districts, established as above provided, not within an incorporated village, adjoin each other, the board of supervisors of the county in which said districts are located, may, upon a written, verified petition of the taxable inhabitants of each of said districts whose names appear on the last preceding assessment-roll of the town or towns within which said fire districts are located, as owning or representing more than one-half of the taxable real property of each of said districts, or as owning or representing more than one-half of the taxable real property of each of said districts owned by the residents thereof, consolidate such fire districts and establish the same into one fire district. The trustees of such fire district hereinafter provided may establish, equip and maintain such engine, hose or hook and ladder houses as they may deem necessary. (As amended by L. 1909, ch. 405.)

2. When any such fire district has been established or consolidated in the manner above provided, the legal voters thereof may elect not less than three nor more than five residents thereof to be the fire commissioners for a term of five years or such less term as a majority of such voters at the time of any such election

may express on their ballots; and may also elect a treasurer in such fire district for a term of three years, who shall be entitled to receive and have the custody of the funds of the district and pay out the same for the purposes herein provided for, on the order of the fire commissioners, which treasurer before entering on the duties of his office, shall give such security as the board or boards of supervisors may require. The first election for such fire commissioners and treasurer shall be called by the clerk of the town within which any such district shall be established, or when any such district is within more than one town within the county, or if located in more than one county, by the clerks of such towns jointly and concurrently, within thirty days from the establishment or consolidation of such fire district or districts, and upon such notice and in the same manner as required for special town meetings. All subsequent elections shall be called in the same manner by the clerk or clerks of the town or towns, not less than thirty days prior to the expiration of the term of office of any such commissioners or of the treasurer; special elections to fill any vacancies shall be called in the same manner within thirty days after any such vacancy shall occur. (As amended by L. 1909, ch. 405.)

3. Any such district when established or consolidated shall be known by such name as the fire commissioners thereof may adopt at their first meeting for the organization, and thereafter such fire commissioners shall be authorized and empowered to purchase apparatus for the extinguishment of fires therein; rent or purchase suitable real estate and buildings or erect, alter or repair buildings, for the keeping and storing of the same; and to procure supplies of water, and have control and provide for the maintenance and support of a fire department in such district; and shall have power to organize fire, hook, hose, ladder, axe and bucket fire patrol companies; and to appoint a suitable number of able and respectable inhabitants of said district as firemen and to prescribe the duties of the firemen and the rules and regulations for the government of all companies and of the fire department in such district; and who shall have power to make any and all contracts within the appropriations voted by the resident taxpayers of the district for the purpose of carrying out the authorization and powers herein granted. (As amended by L. 1909, ch. 405.)

4. Such fire commissioners may expend in any one year for any or all the purposes above specified a sum or sums not exceeding the total of one hundred dollars, and make a contract for a supply of water for fire purposes for a period not to exceed five years, without any appropriation voted therefor by the taxpayers of such district. For the purpose of giving effect to these provisions the fire commissioners are hereby authorized whenever a tax shall be voted to be collected in instalments for the purposes of carrying out the authorization and powers herein granted, to borrow so much of the sum voted as may be necessary at a rate of interest not exceeding six per centum per annum and to issue bonds or other evidences of indebtedness therefor, which shall be a charge upon the district and be paid at maturity; and such bonds shall not be sold below par; due notice of the time and place of the sale of such bonds shall be given at least ten days prior thereto; the payment or collection of the last instalment shall not be extended beyond ten years from the time when such vote was taken. (As amended by L. 1909, ch. 405.)

5. Whenever the fire commissioners in any such fire district shall submit a request in writing for an appropriation of any sum of money for the purposes herein authorized, the clerk or clerks of the town or towns in which such fire district shall be located, shall call a meeting of the resident taxpayers of the district for the purpose of voting upon the question of appropriating such money, such meeting to be called by a notice posted conspicuously in at least two of the most public places in such fire district, at least ten days before the holding of any such meeting, which notices shall state the time, place and purpose of the meeting. At any such meeting such resident taxpayers may appropriate the amount requested by the fire commissioners, or any less amount, and may determine that the sum so appropriated or some part thereof shall be raised by instalments. When any such appropriation is made, or when any amount less than the sum of one hundred dollars shall have been expended by such fire commissioners, as above authorized, the amount appropriated or expended and the amount contracted to be paid yearly for the supply of water for fire purposes, shall be assessed, levied and collected



on such district, in the same manner, at the same time and by the same officers as the taxes of the town in which the district is located, are assessed, levied and collected, and when collected shall be paid over immediately by the supervisor of the town to the treasurer of the fire district; and the town shall be responsible for any and all sums so collected until the same shall be paid over to such treasurer. (As amended by L. 1909, ch. 405.)

6. Such fire commissioners shall before the annual meeting of the board of supervisors present to the supervisor of the town or towns in which such fire district is situated an itemized and verified statement in duplicate of the amount expended by them during the preceding year, without an appropriation having been made therefor by the taxpayers of such district. The supervisors shall file one of such duplicates in the office of the town clerk, and one shall be presented by him to the board of supervisors. (As amended by L. 1909, ch. 405.)

7. All meetings of any such district called for the election of officers, or for the appropriation of money, shall be presided over by a resident taxpayer to be designated by the fire commissioners, except that the first meeting after any such fire district shall have been established shall be presided over by a resident taxpayer selected by the legal voters at the meeting; and all elections for fire commissioners and for treasurer shall be by ballot, in the same manner as is provided for the election of other town officers. Such meetings shall be open to receive ballots for not less than two hours, which hours shall be stated in the notice. There shall be one inspector to receive ballots and one clerk to record the names of the voters. The chairman, inspector and clerk shall receive the sum of three dollars each for their services as such. (As amended by L. 1909, ch. 405.)

8. The board of supervisors in any county in which any such fire district shall have been heretofore or shall be hereafter established, or, where such fire district is located in two or more counties, the several boards of supervisors of the counties in which a part of such fire district is located, by resolution adopted in the manner provided for the establishment of such district, may at any time, upon the written verified petition of the taxable

inhabitants of any such district, whose names appear upon the last preceding assessment-roll of the town within which such district is located as owning or representing more than one-half of the taxable real property of such district, or as owning or representing more than one-half of the taxable real property in such district owned by the residents thereof, discontinue such district as a fire district, and upon such action being taken by the supervisors, the fire commissioners of such district, where it is wholly within a village incorporated since said district was formed, shall turn over to any fire corporation organized by the trustees of said village all the property thereof, such village to pay all the debts thereof, and in other than such last-named districts the fire commissioners shall proceed to sell the property belonging to such district at public sale; three notices of such sale shall be posted conspicuously in three of the most public places in the district, for a period of thirty days prior to the sale, and the proceeds of such sale shall be paid over by the treasurer of the district to the supervisor of the town and the sum so paid over shall be credited to the taxable real property located in such district, in the next succeeding assessment of town taxes, provided, however, that, if there be outstanding any bonded or other indebtedness of such fire district, the proceeds of such sale shall be used to pay such bonds or obligations as shall then be due, and as to any bonds or obligations which are not due, such part of said proceeds as shall be sufficient to meet such outstanding bonds or obligations at their maturity shall be invested and held by the county treasurer under the supervision of the board of supervisors as a sinking fund for the redemption of such outstanding bonds or obligations at their maturity. Provided, however, that if it shall, at any time, be possible to purchase at par or less any of such bonds or obligations, such board of supervisors may cause to be brought in and canceled any such bonds or obligations of the fire district; and if such proceeds of such sale and the income therefrom be not sufficient to redeem such bonds or obligations at their maturity, and to pay the interest thereon, then there shall be levied and collected, in annual instalments, from the district charged with the payment of such bonds or obligations, such a sum as will be sufficient to pay the interest on

such bonds or obligations and to redeem them at their maturity. If, however, there shall be any excess collected, such excess shall be paid over to the supervisors of the town, and the sum so paid over to the supervisor shall be credited to the taxable real property located in such district, in the next succeeding assessment of town taxes. (As amended by L. 1909, ch. 405, and L. 1910, ch. 115.)

9. Whenever any portion of any such fire district heretofore or hereafter established shall be incorporated into the corporate limits of any incorporated village or city, the board of supervisors of the county in which such district is located, or where such fire district is located in two or more counties, the several boards of supervisors, by resolution adopted as herein provided for the establishment of such district, shall, upon the written verified petition of more than one-half in assessed valuation of the taxable inhabitants of such incorporated portion of the fire districts, or upon the written, verified petition of more than one-half in assessed valuation of the taxable inhabitants of such unincorporated portion of the fire district, change the boundaries of such district in such manner as shall exclude such incorporated portion of the district, if the petition be by such taxable inhabitants of the incorporated portion, or in such manner as to exclude such unincorporated portions of the district, if the petition be by such taxable inhabitants of the unincorporated parts and thereafter such excluded portion of the district shall not be entitled to the protection, nor liable to be assessed or taxed for the support of the fire department of such district, and the portion not excluded shall thereupon assume and be liable to pay all the bonded or other indebtedness of said district. (As amended by L. 1909, ch. 405, and L. 1910, ch. 115.)

10. Where any two fire districts not within any incorporated village adjoin each other, the boundary line between such districts may be changed by the board of supervisors of the county in which they are located, or, where such fire district is located in two or more counties, by resolution adopted in the manner herein provided for establishing such district, as the case may be, upon a written verified petition of the taxable inhabitants of the portion of the fire district applied to be changed, whose names appear

upon the last preceding assessment-roll of the town within which said portion of said fire district is located, as owning or representing more than one-half of the taxable property of such portion of said fire district, or as owning or representing more than one-half of the taxable real property of such portion of said fire district owned by the residents thereof, provided the taxable inhabitants of both said fire districts and within the county, whose names appear upon the last preceding assessment-roll of the town or towns, owning or representing more than one-half of the taxable property of said district, or as owning or representing more than one-half of the taxable real property of such fire district owned by the residents thereof, shall consent in writing to such change. (As amended by L. 1909, ch. 405.)

**§ 39. Effect of incorporation of village within limits of fire district.** Whenever any fire district is located entirely within the corporate limits of two or more villages by virtue of the incorporation of such villages after the establishment of such fire district, and the said villages or either of them has not been excluded from the limits or boundaries of such fire district in accordance with the provisions of section thirty-eight of this chapter, the town board and the board of fire commissioners of such fire district shall meet together on the Friday next preceding the annual meeting of the board of supervisors and estimate the amount necessary for the support of the fire department within such fire district, the purchase, lease and maintenance of suitable real estate and buildings for the keeping and storing of the same, for the purchase of the water supply, for fire purposes and for the payment of debts and accounts which may have become due and shall certify the same to the board of supervisors of the county, which said estimated amount shall, in the same manner as the expenses of the town are raised, be assessed, levied and collected only from the property within such fire district. The collector shall pay the sums thus collected to the supervisor of the town who shall pay the same to the treasurer of the fire district upon the order of the board of fire commissioners.

**ARTICLE 7****Dogs**

- Section 110.** Tax on dogs.
- 111. Rate of taxation when not fixed by the board.
  - 112. Owner to deliver description.
  - 113. Tax, how collected.
  - 114. Application of proceeds of tax and other moneys.
  - 115. Collector's fees.
  - 116. When payment of tax to be proved.
  - 117. Liability of owners of dogs for injuries.
  - 118. Duties and powers of fence viewers.
  - 119. Certificate to be evidence.
  - 120. Duties of town board.
  - 121. Tax to pay orders for sheep or angora goats killed.
  - 122. When owners shall refund.
  - 123. Dogs chasing sheep or angora goats to be killed.
  - 124. Owner to kill dog after notice.
  - 125. When justice may order dog killed.
  - 126. Who deemed owner of dog.
  - 127. Penalties, collection and application of.
  - 128. Adoption by county of dog registration provisions.
  - 129. Payment of fees; issue of tags; definition of dog.
  - 130. Duties of assessors.
  - 131. Duty of town clerk.
  - 132. Penalties; actions therefor.
  - 133. Seizure of dogs not tagged or registered.
  - 134. Value to be recovered.
  - 135. Disposition of registration fees and penalties.
  - 136. Actions for injury or destruction of unregistered dogs.

**§ 110. Tax on dogs.** Each board of supervisors, except in counties having a population of eight hundred thousand or over, may fix and impose a tax on dogs within the several cities and towns in its county. The board of supervisors of any such county may fix or impose a tax upon dogs in any town therein at a differ-

ent rate than that imposed upon dogs in other towns in such county, upon the written application of the town board of such town. Such application shall specify the rate of tax to be imposed in such town. Such taxes shall be assessed, collected and applied in the manner provided by sections one hundred and thirteen and one hundred and fourteen of this chapter. If they do not exercise the powers herein conferred, the following provisions, so far as they relate to the taxation of dogs and the manner of collecting the same, shall apply to such county and the towns therein. The provisions of sections one hundred and ten to one hundred and twenty-seven, both inclusive, shall not affect cities of the second class.

**§ 111. Rate of taxation when not fixed by the board.** Except in the county of Kings, the county of Westchester and the city of Buffalo, there shall be annually levied and collected the following tax on dogs over four months old: Upon every bitch owned or harbored by any one or more persons, or by any family, three dollars; upon every additional bitch owned or harbored by the same person or persons or family, five dollars; upon every dog other than a bitch owned or harbored by one or more persons, or by any family, fifty cents; and upon every additional dog, other than a bitch, owned or harbored by the same person or persons or family, two dollars.

**§ 112. Owner to deliver description.** The owner and possessor of every dog liable to such tax, shall, whenever required by any assessor, deliver to him a written description of every such dog owned or possessed by him. For every neglect or refusal so to do, and for every false statement made in any description so furnished, he shall forfeit five dollars, to be recovered by the supervisor of the town.

**§ 113. Tax, how collected.** The assessors of every town, city or ward, shall annex to the assessment-roll of real and personal estate therein, made by them annually, the name of each and every person liable to the tax imposed thereby, together with

the number of bitches and dogs for which such person is assessed, and return the same to the supervisors of their respective towns, cities or wards, to be laid by each supervisor before the board of supervisors, to be assessed and collected in the same manner as other state, county and town taxes are collected; and if any person duly assessed, shall refuse or neglect to pay the tax so assessed, within five days after demand thereof, it shall be lawful for any person, and it shall be the duty of the collector to kill the dog so taxed.

**§ 114. Application of proceeds of tax and other moneys.** The collector of each town shall pay over the taxes so collected to the supervisor of the town, and the moneys so collected and paid over shall, in each town, constitute a town fund for paying the damages arising in such town from dogs killing or injuring sheep or angora goats; and such moneys, or the balance thereof, which shall remain in the hands of the supervisor of any town for the period of one year, may, by a vote of the town board of any town, be appropriated for the purpose of building and repairing highways and bridges or for the payment of the contingent expenses of such town.

If such town fund applicable to the payment of such damages becomes exhausted and claims for damages are thereafter presented, the supervisor may certify the fact to the treasurer of any village in his town, in which a resolution of the board of supervisors is in force pursuant to the provisions of sections one hundred and twenty-eight to one hundred and thirty-six of this chapter, and shall thereupon be entitled to receive from said treasurer the amount of all such unpaid claims, or so much thereof as may then be in the hands of such treasurer applicable to such purposes and accumulated since the close of the last preceding fiscal year of such village; and the moneys thus received by the supervisor shall be applied to the payment of such damages.

**§ 115. Collector's fees.** Each collector shall be allowed to retain a commission of ten dollars on every hundred dollars collected, and at that rate upon all sums collected by him pursuant to

this article, and upon filing his affidavit of the fact with the supervisor, be entitled to retain, as a further compensation from the moneys collected by him, the sum of one dollar for every dog or bitch killed by him under the provisions of this article.

**§ 116. When payment of tax to be proved.** In any action brought for the killing of any dog, it shall be incumbent on the plaintiff in such action to prove that the tax imposed upon such dog if any, by the provisions of this article, has been paid.

**§ 117. Liability of owners of dogs for injuries.** The owner or possessor of any dog that shall kill or wound any sheep or lambs, or angora goats or kids, shall be liable for the value of such sheep or lamb, or angora goat or kid, to the owner thereof, without proving notice to the owner or possessor of such dog, or knowledge by him that his dog was mischievous or disposed to kill sheep or angora goats.

**§ 118. Duties and powers of fence viewers.** The owner of any sheep or lambs, or angora goats or kids, that may be killed or injured by dogs, may apply to any two fence viewers of the town, village or city where such sheep or lambs, or angora goats or kids were killed or injured, who shall inquire into the matter, and examine witnesses in relation thereto, and if they shall be satisfied that the same were killed by dogs, and in no other way, they shall certify such fact, the number of sheep or angora goats killed, and the number injured, and the value of the sheep or angora goats killed or injured immediately previous to such killing or injury, the value of the sheep or angora goats after being so killed or injured, together with the amount of their fees.

**§ 119. Certificate to be evidence.** Such certificate shall be presumptive evidence of the facts therein contained, in any civil action or proceeding.

**§ 120. Duties of town board.** Such certificate shall be presented to the town board at its second annual meeting for audit; and if such board shall be satisfied by the oath of the person



claiming such damages that he has not been able to discover the owner or possessor of the dog or dogs, by which such damage was done, or that he has failed to recover his damages of such owner or possessor, it shall give an order on the supervisor of the town for the amount which it shall allow, who shall pay such order out of the funds arising from the provisions of this article.

**§ 121. Tax to pay orders for sheep or angora goats killed.** Whenever the amount of the orders for damages, given by the town board to the owners of sheep or angora goats killed or injured by dogs, shall exceed the amount of the dog fund in the hands of the supervisor of such town, the town board may, in its discretion, add to the accounts of such town, the amount of such orders then due and unpaid, but the amount so added shall not exceed the sum of three hundred dollars in any one year.

**§ 122. When owner shall refund.** If, after receiving the amount of such damages from the supervisor, the owner of the sheep or angora goats so killed or injured shall receive or recover the value or any part thereof, from the owner or possessor of the dog or dogs doing the damage, he shall repay to the supervisor the sum so recovered. In case of his refusal or neglect, the supervisor shall bring an action therefor against him in the name of the town, which sum, when received, shall be returned to the dog fund of the town.

**§ 123. Dogs chasing sheep or angora goats to be killed.** Any person may kill any dog which he shall see wrongfully chasing, worrying or wounding any sheep or angora goats.

**§ 124. Owner to kill dog after notice.** The owner or possessor of every dog, to whom notice shall be given of any injury done by his dog to any sheep or angora goat, or of his dog having chased or worried any sheep or angora goat, shall, within forty-eight hours after such notice, cause such dog to be killed; for every neglect so to do, he shall forfeit two dollars and fifty cents, and the further sum of one dollar and twenty-five cents for every forty-eight hours thereafter, until his dog shall be killed, unless

it shall satisfactorily appear to the court before which an action shall be brought for the recovery of the said penalties, that it was not in the power of such owner or possessor to kill such dog.

**§ 125. When justice may order dog killed.** If any dog shall attack any person peaceably traveling on any highway, or his horse or team, or any domestic animal peaceably traveling on any highway in charge of any such person, and complaint thereof be made to a justice of the peace, such justice shall inquire into the complaint, and if satisfied of its truth, and that such dog is dangerous, he shall order the owner or possessor of such dog to kill him immediately. The owner or possessor of any dog, who shall refuse or neglect to kill him within forty-eight hours after having received such order, shall forfeit the sum of two dollars and fifty cents, and the further sum of one dollar and twenty-five cents for every forty-eight hours thereafter, until such dog is killed.

**§ 126. Who deemed owner of dog.** Every person in possession of any dog, or who shall suffer any dog to remain about his house for the space of twenty days, previous to the assessment of a tax, or previous to any injury, chasing or worrying of sheep or angora goats, or any such attack made by a dog, shall be deemed the owner of the dog for all the purposes of this article.

**§ 127. Penalties, collection and application of.** The penalties imposed by this article for failure to kill dogs as prescribed therein shall be collected by the supervisor of the town where they are incurred, upon complaint being made to him of such failure, in the manner provided by the town law for the recovery of penalties given by law to a town for its use. Such penalties when so collected shall be paid into the town fund provided by this article for the payment of damages incurred by dogs killing sheep or angora goats in such town.

**§ 128. Adoption by county of dog registration provisions.** The board of supervisors of any county may, by resolution adopted at an annual meeting, determine that the provisions of sections one hundred and twenty-eight to one hundred and

thirty-six, both inclusive, of this article shall apply to such county, or to any specified town or village therein, after a date to be designated in such resolution, which date shall be subsequent to the last publication of the resolution as herein required, but no such resolution shall be adopted affecting any town or village in such county separately, except upon the written application of the town board of such town or the trustees of such village. Such resolution shall also prescribe the annual registration fee to be paid within such county, or within the several towns or villages specially affected by it, for every dog over four months old. A certified copy of such resolution shall be filed in the offices of the secretary of state and of the county clerk of such county, and also in the office of the clerk of the town or village affected by any such resolution if it relates to a single town or village; and such resolution, together with sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article, shall be published once in each week for six successive weeks in at least two newspapers published in the county to be designated by the board of supervisors, one of which shall be a newspaper published in the town or village specially affected, if such resolution relates to a single town or village and there be a newspaper published therein. After the date specified in such resolution, which shall be subsequent to such publication, no taxes upon dogs shall be assessed in any town or village in such county affected by such resolution, and the board of supervisors may at any subsequent meeting thereof prescribe a different annual registration fee, but must publish such change at least once each week for three successive weeks in at least two newspapers to be designated by the board of supervisors, but such registration fee must be uniform in any one year in all the towns and villages of the county to which such sections of this article are then applicable. The board of supervisors of such county may thereafter, by resolution adopted, filed and published in like manner, determine that the provisions of such sections shall not apply to such county, or to any separate town or village therein to which such provisions have been made to apply as aforesaid, and after the date specified in such resolution the provisions of law for assessment and collection

of taxes on dogs shall apply to such county or to any separate town or village affected by the resolution last above mentioned, as if the resolution applying such sections had not been adopted.

When a resolution is in force which applies such sections to any town and to any village therein, separately, it shall be deemed to mean that the said sections apply, in respect to such town, to that portion thereof only which is outside of the corporate limits of such village and to the dogs owned or harbored in such outside territory. None of the provisions of this or of the ensuing sections of this article shall apply to any village situate in two or more counties, or to any village in two or more towns, unless a resolution is in force which applies such sections to all parts of the towns in which such villages are situate.

**§ 129. Payment of fees; issue of tags; definition of dog.** Within thirty days after the date specified in any such resolution making sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article applicable to any county or to some specified town or village, every person resident within a town or village to which such resolution applies, owning or harboring a dog over four months old shall pay to the town clerk of the town or the clerk of the village in which he resides the registration fee prescribed by such resolution; and every person who shall thereafter acquire or harbor such a dog for which such registration fee has not been paid shall pay such fee within ten days after acquiring or harboring the same. A fee so paid shall entitle such dog to registration until the thirty-first day of December following such payment; and thereafter on or before the tenth day of January in each year a like fee shall be paid by a person owning or harboring such dog. Upon the receipt thereof, the town or village clerk, as the case may be, shall enter in a book kept for that purpose the name of such owner or person, a description of such dog, and the date of the payment of the registration fee; and shall furnish for the use of such dog a suitable metallic tag stamped with the year of issuance and with a number corresponding with the registration number of such dog. Such tag shall be worn by such dog at all times

during the year for which the registration fee shall be so paid. The town or village clerk, as the case may be, shall furnish a duplicate of such tag, whenever the same shall be lost, upon payment of the cost thereof. The expense of procuring such tags shall be paid in the same manner as other town or village charges, respectively, from the moneys received from the registration fees. The term "dog," as used in sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article, includes bitch.

**§ 130. Duties of assessors.** The assessors of each town in such county shall annually, at the time of the completion of their assessment-rolls as provided by law, make a list containing the name of every person resident within their town liable to pay a registration fee for dogs as provided by section one hundred and twenty-nine of this article, together with the number of dogs owned or harbored by such person, and forthwith deliver such list signed by them to the town clerk.

If a resolution of the board of supervisors is separately in force in any village providing for a registration of dogs therein, then the assessors or assessing officers of such village shall in like manner file with the village clerk a like list of the dogs owned or harbored by the residents thereof.

**§ 131. Duty of town clerk.** The clerk of each town or village wherein said resolution is applicable, in such county, when he shall be informed by such list or otherwise that there is any dog which has not been registered, shall forthwith bring an action as prescribed in the next section against the owner of such dog or the person harboring the same, or he shall forthwith give written notice to any constable of the town, or if in a village then to any policeman or other peace officer thereof, requiring him to take such dog into his possession, and dispose of the same as prescribed in section one hundred and thirty-three of this article.

**§ 132. Penalties; actions therefor.** Every person liable to pay a registration fee for a dog who shall fail to pay the same as herein provided, or who shall knowingly permit any dog, owned

or harbored by him, to be at large without wearing a tag issued by the town or village clerk, shall forfeit the sum of five dollars, to be recovered in an action brought before a justice of the peace of the town wherein the person owning or harboring such dog may be, in the name of the town or village in which such dog is required to be registered, upon the complaint of the town or village clerk, respectively, as the case may be; and the justice before whom a judgment for such penalty is recovered shall direct, in the execution issued upon such judgment, that, in case of the failure to collect the whole of such judgment besides costs, the dog for which such registration fee has not been so paid, or which has been so permitted to be at large, shall be taken into the possession of the constable receiving such execution and forthwith killed by shooting, and thereupon it shall be the duty of such constable to take such dog into his possession and forthwith kill the same. A judgment so recovered shall not constitute a bar to a further action to recover such penalty brought subsequent to the recovery of such judgment so long as such violation shall continue, nor shall the recovery or collection of such judgment exempt the person against whom the same is recovered from a compliance with any provision of sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, of this article.

**§ 133. Seizure of dogs not tagged or registered.**

Each constable in such county where such resolution shall be made applicable to the whole county and each constable in the town or policeman or peace officer in the village to which such resolution shall be made applicable, where such resolution shall be made applicable to one or more towns or villages only, shall, after the expiration of such thirty days from the date specified in such resolution, seize and keep in his possession, until disposed of as herein provided, every dog running at large in his county, town or village, respectively, and not wearing such tag, and every dog of which he shall be informed by the clerk of his town or village by written notice. He shall forthwith post a notice in a conspicuous place in the office of the town clerk, or clerk of the village, as the case may be, containing a description of the dog so seized, and a statement of the time of seizure thereof, and that the said dog will be killed

at the end of seventy-two hours from the time of posting such notice, stating the hour of such posting, unless the same is registered and the fee for seizing the same as herein provided is paid within such time, and shall also serve a copy of the notice so posted, at least forty-eight hours before such dog shall be killed, upon the owner or person harboring such dog, provided that he be known to such constable, policeman or peace officer, or can with reasonable diligence be ascertained by him within said county, personally or by leaving the same at his last known place of residence with a person of suitable age and discretion. Such officer shall at the end of seventy-two hours from the time of posting and after so serving such notice kill such dog by shooting, unless the same shall, before the expiration of that time, be registered and a tag procured for the same as provided in section one hundred and twenty-nine, and in addition thereto, the sum of two dollars be paid to such officer for his fees, in which case such dog shall be released. Every officer shall be entitled to receive a fee of one dollar for each dog seized and killed by him under the provisions of this section or of section one hundred and thirty-two of this article, to be paid as other town charges are paid from moneys received from registration fees.

**§ 134. Value to be recovered.** The value of any dog destroyed by any constable except as herein provided may be recovered by the owner of such dog from either such constable or the town wherein such dog is destroyed.

**§ 135. Disposition of registration fees and penalties.** The town clerk shall at the end of every calendar month pay to the supervisor all fees received by him during such month for the registration of dogs and bitches under this article, less the sum of twenty-five cents for each dog and bitch registered, which may be retained by him as his fee therefor. Any village clerk receiving such fees or the proceeds of penalties provided for by this chapter shall pay over the same monthly, less such registration fees, to the village treasurer, and the latter shall retain the same in a separate fund until the close of the fiscal year of such village, excepting that he shall, from time to time, pay therefrom to

the supervisor of the town in which such village is located any portion thereof which the supervisor certifies to be needed for satisfying claims for the killing or injuring of sheep in such town after the other moneys in the hands of the supervisor, applicable to such purposes, have been exhausted. Any part of such fund in the hands of a village clerk and treasurer not so paid out and remaining in their hands at the close of such fiscal year shall belong to the village and may be applied to such village purpose as the trustees thereof may direct. A justice of the peace before whom a penalty is recovered as provided in section one hundred and thirty-two of this article, if the complaint was made by a town clerk, shall forthwith pay one-half thereof, when collected, to the supervisor, and one-half to the town clerk for his fees in making the complaint in the action in which such penalty is recovered. The money paid to the supervisor pursuant to this section on account of registration fees and penalties, or paid to him by any village clerk under the provisions of this section, shall, except as otherwise provided herein, be applied for the same purposes as provided by law with respect to taxes collected upon dogs. If the complaint in any action for such penalty was made by a village clerk, then the whole of such penalty shall be paid to such clerk to be thereafter applied as hereinabove in this section provided.

**§ 136. Actions for injury or destruction of unregistered dogs.** No person shall hereafter maintain an action for an injury to or the destruction of any dog, unless it shall affirmatively appear that such dog has been duly registered as provided by section one hundred and twenty-nine of this article. Nothing in sections one hundred and twenty-eight to one hundred and thirty-six, both inclusive, shall apply to an incorporated city of the state.



## ARTICLE 8

### County Treasurers

**§ 150. Extension of time for the collection of taxes.** The county treasurer may extend the time for the collection of taxes in any town or ward, but no extension shall be permitted until the collector of taxes of the town, city or ward in which such extension shall be asked shall pay over to the county treasurer all the taxes collected by him, and renew his undertaking as the supervisor of his town shall approve, and furnish evidence by his oath, and other competent testimony, if any, as such treasurer shall require, that he has been unable, for cause stated, to collect all the taxes within the time required by his warrant; but such extension shall not in any case be made beyond the first day of April in any year, unless ninety per centum of such taxes shall have been collected and paid over to him.



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# EDUCATION LAW

[Laws 1910, Chapter 140.]

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[685]



## **EDUCATION LAW**

### **ARTICLE 15**

#### **Assessment and Collection of Taxes**

Section 410. Assessment of taxes.

- 411. Property to be assessed.
- 412. Ascertainment of valuations.
- 413. Power of trustees to determine values.
- 414. Equalization within joint districts.
- 415. Assessment of vacant land.
- 416. Persons working land on shares and vendees in possession liable to taxation.
- 417. Liability of property of certain absentee owners.
- 418. Certain exemptions from tax for building school-house.
- 419. Right of certain tenants to charge tax to landlord.
- 420. Requisites and authority of collector's warrant.
- 421. Time for delivery of warrant to collector.
- 422. Jurisdiction of collector.
- 423. Renewals of warrants.
- 424. Amendment of tax lists.
- 425. Collector's notice.
- 426. Collector's fees.
- 427. Notice to railroad companies of assessment and tax.
- 428. Payment of tax by railroad company to county treasurer.
- 429. Duty of collector after failure of railroad company to pay within thirty days.
- 430. Payment of tax by county treasurer to collector.
- 431. Railroad company may pay collector.
- 432. Trustees' right of action to recover tax.
- 433. Collector's return of unpaid taxes.
- 434. Certification by trustees of collector's return.

- Section 435. Payment of unpaid taxes from county treasury.  
436. Levy by supervisors of unpaid taxes.  
437. Payment before levy.  
438. Proceedings for collection same as of county taxes.  
439. Filing tax-list and warrant with town clerk.  
440. Assessment for school purposes of certain state lands.

**§ 410. Assessment of taxes.** Within thirty days after a tax shall have been voted by a district meeting, the trustees shall assess it, and make out the tax-list therefor, and annex thereto their warrant for its collection. But they may at the same time assess two or more taxes so voted, and any taxes they are authorized to raise without such vote, and make out one tax-list and one warrant for the collection of the whole. They shall also prefix to their tax-list a heading showing for what purpose the different items of the tax are levied.

**§ 411. Property to be assessed.** 1. School district taxes shall be apportioned by the trustees upon all real estate within the boundaries of the district which shall not be by law exempt from taxation, except as hereinafter provided, and such property shall be assessed to the person or corporation owning or possessing the same at the time such tax-list shall be made out.

2. The trustees shall also apportion the district taxes upon all persons residing in the district, and upon all corporations liable to taxation therein, for the personal estate owned by them and liable to taxation.

3. Land lying in one body and occupied by the same person, either as owner or agent for the same principal, or as tenant under the same landlord, if assessed as one lot on the last assessment-roll of the town after revision by the assessors, shall, though situated partly in two or more school districts, be taxable in that one of them in which such occupant resides. This rule shall not apply to land owned by non-residents of the district, and which shall not be occupied by an agent, servant or tenant residing in the district. Such unoccupied real estate shall be assessed as non-resident, and a description thereof shall be entered in the tax-list.

**§ 412. Ascertainment of valuations.** The valuations of taxable property shall be ascertained, so far as possible, from the last assessment-roll of the town, after revision by the assessors; and no person shall be entitled to any reduction in the valuation of such property, as so ascertained, unless he shall give notice of his claim to such reduction in writing to the trustees of the district before the tax-list shall be made out.

**§ 413. Power of trustees to determine values.** The trustees of a district shall ascertain the true value of the property to be taxed from the best evidence in their power, giving notice to the persons interested, and proceeding in the same manner as the town assessors are required by law to proceed in the valuation of taxable property, the hearing of grievances, and the revision of the town assessment-roll in the following cases:

1. When a reduction shall be duly claimed and where the valuation of taxable property cannot be ascertained from the last completed assessment-roll of the town;

2. When the valuation of such property shall have increased or diminished since the last assessment-roll of the town was completed;

3. When an error, mistake, or omission on the part of the town assessors shall have been made in the description or valuation of taxable property.

**§ 414. Equalization within joint districts.** When a district embraces parts of two or more towns, the supervisors of such towns shall, upon receiving a written notice from the trustees of such district, or from three or more persons liable to pay taxes upon real estate therein, meet at a time and place to be named in such notice, which time shall not be less than five or more than ten days from the service thereof, and a place within the bounds of the towns so in part embraced, and proceed to inquire and determine whether the valuation of real property upon the several assessment-rolls of said towns is substantially just as compared with each other.

2. If it is ascertained that such assessments are not relatively equal such supervisor shall determine the relative proportion of

taxes that ought to be assessed upon the real property of the part of such district lying in different towns, and the trustees of such district shall thereupon assess the proportion of any tax thereafter to be raised, according to the determination of such supervisors. until new assessment-rolls of the town shall be perfected and filed. using the assessment-rolls of the several towns to distribute the said proportion among the persons liable to be assessed for the same.

3. If such supervisors shall be unable to agree, they shall summon a supervisor from some adjoining town who shall meet with them and unite in such inquiry and the finding of a majority shall be the determination of such meeting.

4. Such supervisors shall receive for their services three dollars per day for each day actually employed which shall be a town charge upon their respective towns.

**§ 415. Assessment of vacant land.** When any real estate within a district so liable to taxation shall not be occupied and improved by the owner, his servant or agent, and shall not be possessed by any tenant, the trustees of any district, at the time of making out any tax-list by which any tax shall be imposed thereon, shall make and insert in such tax-list a statement and description of every such lot, piece or parcel of land so owned by nonresidents therein, in the same manner as required by law from town assessors in making out the assessment-roll of their towns; and if any such lot is known to belong to an incorporated company liable to taxation in such district, the name of such company shall be specified, and the value of such lot or piece of land shall be set down opposite to such description, which value shall be the same that was affixed to such lot or piece of land in the last assessment-roll of the town; and if the same was not separately valued in such roll, then it shall be valued in proportion to the valuation which was affixed in the said assessment-roll to the whole tract of which such lot or piece shall be part.

**§ 416. Persons working land on shares and vendees in possession liable to taxation.** Any person working land under a contract for a share of the produce of such



land, shall be deemed the possessor, so far as to render him liable to taxation therefor, in the district where such land is situate, and any person in possession of real property under a contract for the purchase thereof shall be liable to taxation therefor in the district where such real property is situated.

**§ 417. Liability of property of certain absentee owners.** Every person owning or holding any real property within any school district, who shall improve and occupy the same by his agent or servant, shall, in respect to the liability of such property to taxation, be considered a taxable inhabitant of such district, in the same manner as if he actually resided therein.

**§ 418. Certain exemptions from tax for building school-house.** Every taxable inhabitant of a district who shall have been, within four years, set off from any other district, without his consent, and shall within that period, have actually paid in such other district, under a lawful assessment therein, a district tax for building a school-house, shall be exempted by the trustees of the district where he shall reside, from the payment of any tax for building a school-house therein.

**§ 419. Right of certain tenants to charge tax to landlord.** Where any district tax, for the purpose of purchasing a site for a school-house, or for purchasing or building, keeping in repair, or furnishing such school-house with necessary fuel and appurtenances, shall be lawfully assessed, and paid by any person on account of any real property whereof he is only a tenant at will, or for three years, or for a less period of time, such tenant may charge the owner of such real estate with the amount of the tax so paid by him, unless some agreement to the contrary shall have been made by such tenant.

**§ 420. Requisites and authority of collector's warrant.** The \*warrant for the collection of a district tax shall be under the hands of the trustees, or a majority of them, with or without their seals; and it shall have the like force and effect as a

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\* So in original.

warrant issued by a board of supervisors to a collector of taxes in the town; and the collector to whom it may be delivered for collection shall be thereby authorized and required to collect from every person in such tax-list named the sum set opposite to his name, or the amount due from any person specified therein, in the same manner that collectors are authorized to collect town and county taxes.

**§ 421. Time for delivery of warrant to collector.**

1. A warrant for the collection of a tax voted by the district shall not be delivered to the collector until the thirty-first day after the tax was voted.

2. A warrant for the collection of a tax authorized by law without a vote of the district may be delivered to the collector whenever the same is completed.

**§ 422. Jurisdiction of collector.** Any collector to whom any tax-list and warrant may be delivered for collection may execute the same in any other district or town in the same county, or in any other county where the district is a joint district and composed of territory from adjoining counties, in the same manner and with the like authority as in the district in which the trustees issuing the said warrant may reside, and for the benefit of which said tax is intended to be collected; and the bond or sureties of any collector, given for the faithful performance of his official duties, are hereby declared and made liable for any moneys received or collected on any such tax-list and warrant.

**§ 423. Renewals of warrants.** If the sum of money, payable by any person named in such tax-list, shall not be paid by him or collected by such warrant within the time therein limited, it shall be lawful for the trustees to renew such warrant in respect to such delinquent person; and whenever more than one renewal of a warrant for the collection of any tax-list may become necessary in any district, the trustees may make such further renewal, with the written approval of the supervisor of any town in which a school-house of said district may be located, to be indorsed upon such warrant.

**§ 424. Amendment of tax-lists.** Whenever the trustees of any school district shall discover any error in a tax-list made out by them, they may, with the approval and consent of the commissioner of education, after refunding any amount that may have been improperly collected on such tax-list, if the same shall be required by him, amend and correct such tax-list, as directed by the commissioner, in conformity to law.

**§ 425. Collector's notice.** 1. The collector, on the receipt of a warrant for the collection of taxes, shall give notice to the taxpayers of the district by publicly posting written or printed, or partly written and partly printed, notices in at least three public places in such district, one of which shall be on the outside of the front door of the school-house, stating that he has received such warrant and will receive all such taxes as may be voluntarily paid to him within thirty days from the time of posting said notice.

2. Such collector shall also give a like notice, either personally or by mail, at least twenty days previous to the expiration of the thirty days aforesaid, to the president, secretary, general or division superintendent, or manager of any canal or pipe line, assessed for taxes upon the tax-list delivered to him with the aforesaid warrant.

3. Such collector shall also give a like notice to all nonresident taxpayers on said list whose tax amounts to one dollar or more and whose residence or post-office address may be known to such collector, or may be ascertained by him upon inquiry of the trustees and clerk of his district.

4. No school collector shall be entitled to recover from any railroad corporation, canal company or pipe line, or nonresident taxpayer more than one per centum fees on the taxes assessed against such corporation or nonresident, unless such notice shall have been given as aforesaid; and in case the whole amount of taxes shall not be so paid in, the collector shall forthwith proceed to collect the same.

**§ 426. Collector's fees.** The collector shall receive for his services on all sums paid in as aforesaid, one per centum, and upon all sums collected by him, after the expiration of the time mentioned, five per centum, except as hereinbefore provided; and in case a levy and sale shall be necessarily made by such collector, he shall be entitled to traveling fees, at the rate of ten cents per mile, to be computed from the school-house in such district.

**§ 427. Notice to railroad companies of assessment and tax.** 1. It shall be the duty of the school collector in each school district in this state, within five days after the receipt by such collector of any and every tax or assessment roll of his district, to prepare and deliver to the county treasurer of the county in which such district, or the greater part thereof, is situated, a statement showing the name of each railroad company, appearing in said roll, the assessment against each of said companies for real and personal property respectively, and the tax against each of said companies.

2. It shall thereupon be the duty of such county treasurer, immediately after the receipt by him of such statement from such school collector, to notify the ticket agent of any such railroad company assessed for taxes at the station nearest to the office of such county treasurer, personally or by mail, of the fact that such statement has been filed with him by such collector, at the same time specifying the amount of tax to be paid by such railroad company.

**§ 428. Payment of tax by railroad company to county treasurer.** Any railroad company heretofore organized, or which may hereafter be organized, under the laws of this state, may within thirty days after the receipt of such statement by such county treasurer, pay the amount of tax so levied or assessed against it in such district and in such statement mentioned and contained with one per centum fees thereon, to such county treasurer, who is hereby authorized and directed to receive such amount and to give proper receipt therefor.

**§ 429. Duty of collector after failure of railroad company to pay within thirty days.** In case any railroad company shall fail to pay such tax within said thirty days, it shall be the duty of such county treasurer to notify the collector of the school district in which such delinquent railroad company is assessed, of its failure to pay said tax, and upon receipt of such notice it shall be the duty of such collector to collect such unpaid tax in the manner now provided by law together with five per centum fees thereon; but no school collector shall collect by distress and sale any tax levied or assessed in his district upon the property of any railroad company until the receipt by him of such notice from the county treasurer.

**§ 430. Payment of tax by county treasurer to collector.** The several amounts of tax received by any county treasurer in this state, under the provisions of the last three sections, of and from railroad companies, shall be by such county treasurer placed to the credit of the school district for or on account of which the same was levied or assessed, and on demand paid over to the school collector thereof, and the one per centum fees received therewith shall be placed to the credit of, and on demand paid to, the school collector of such school district.

**§ 431. Railroad company may pay collector.** Nothing in the last four sections contained shall be construed to hinder, prevent or prohibit any railroad company from paying its school tax to the school collector direct, as provided by law.

**§ 432. Trustees' right of action to recover tax.** Whenever any sum of money payable by any person named in such tax-list, shall not be paid by such person, or collected by such warrant within the time therein limited, or the time limited by any renewal of such warrant; or in case the property assessed be real estate belonging to an incorporated company, and no goods or chattels can be found whereon to levy the tax, the trustees may sue for and recover the same in their name of office.

**§ 433. Collector's return of unpaid taxes.** If any tax on real estate placed upon the tax-list and duly delivered to the collector, or the taxes upon nonresident stockholders in banking associations organized under the laws of congress, shall be unpaid at the time the collector is required by law to return his warrant, he shall deliver to the trustees of the district an account of the taxes remaining due, containing a description of the lands upon which such taxes were unpaid as the same were placed upon the tax-list, together with the amount of the tax so assessed, and upon making oath before any justice of the peace or judge of a court of record, notary public or any other officer authorized to administer oaths, that the taxes mentioned in any such account remain unpaid, and that, after diligent efforts, he has been unable to collect the same, he shall be credited by said trustees with the amount thereof.

**§ 434. Certification by trustees of collector's return.** Upon receiving any such account from the collector, the trustees shall compare it with the original tax-list, and if they find it to be a true transcript they shall add to such account their certificate to the effect that they have compared it with the original tax-list and found it to be correct, and shall immediately transmit the account, affidavit and certificate to the treasurer of the county.

**§ 435. Payment of unpaid taxes from county treasury.** Out of any moneys in the county treasury, raised for contingent expenses, or for the purpose of paying the amount of the taxes so returned unpaid, the treasurer shall pay to the district treasurer, if there be such an officer, otherwise to the collector, the amount of the taxes so returned as unpaid, and if there are no moneys in the treasury applicable to such purpose, the board of supervisors, at the time of levying said unpaid taxes, as provided in the next section, shall pay to the district treasurer, if there be such an officer, otherwise to the collector of the school district the amount thereof, by voucher or draft on the county treasurer, in the same manner as other county charges are paid, and the collector shall be again charged therewith by the trustees. (As amended by L. 1910, ch. 284.)

**§ 436. Levy by supervisors of unpaid taxes.** Such account, affidavit and certificate shall be laid by the county treasurer before the board of supervisors of the county, who shall cause the amount of such unpaid taxes, with seven per centum of the amount in addition thereto, to be levied upon the lands upon which the same were imposed; and if imposed upon the lands of any incorporated company, then upon such company; and when collected the same shall be returned to the county treasurer to reimburse the amount so advanced, with the expenses of collection.

**§ 437. Payment before levy.** Any person whose lands are included in any such account may pay the tax assessed thereon, with five per centum added thereto, to the county treasurer, at any time before the board of supervisors shall have directed the same to be levied.

**§ 438. Proceedings for collection same as of county taxes.** The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the board of supervisors as are provided by law in relation to the county taxes; and, upon a similar account, as in the case of county taxes of the arrears thereof uncollected, being transmitted by the county treasurer to the comptroller, the same shall be paid on his warrant to the treasurer of the county advancing the same; and the amount so assumed by the state shall be collected for its benefit, in the manner prescribed by law in respect to the arrears of county taxes upon land of nonresidents; or if any part of the amount so assumed consisted of a tax upon any incorporated company, the same proceedings may also be had for the collection thereof as provided by law in respect to the county taxes assessed upon such company.

**§ 439. Filing tax-list and warrant with town clerk.** Within fifteen days after any tax-list and warrant shall have been returned by a collector to the trustees of any school district, the trustees shall deliver the same to the town clerk of the town in which the collector resides, and said town clerk shall file the same in his office.

**§ 440. Assessment for school purposes of certain state lands.** 1. The board of education of union free school district number one, town of Dannemora, in the county of Clinton, shall hereafter assess the property owned by the state and situate within the boundaries of said district, exclusive of the improvements erected thereon by the state at the same valuation as other lands in said district are assessed, and the comptroller shall hereafter pay to the school authorities of such district the amount of taxes levied upon the land of the state for school purposes in such district by virtue of this section, out of any moneys hereafter appropriated by the legislature for the payment of assessments for local improvements on property owned by the state.

2. The local school authorities of union free school district number two of the town of Wawarsing, Ulster county, and of school districts in the county of Rockland, shall hereafter assess the lands owned by the state of New York and situate within the boundaries of said districts, exclusive of the improvements, if any, erected thereon by the state, at the same valuation as similar lands of individuals in said districts are assessed and the comptroller shall hereafter credit to the treasurer of the county wherein such lands are situated the amount of taxes levied upon the lands of the state therein for school purposes from taxes payable by said county treasurer each year to the state for state taxes levied and assessed upon the taxable property of the towns in which such districts are located and upon the adjustment of such taxes so made, the said county treasurer shall pay to the collector of taxes of the school districts in which such lands are situated the amount of such taxes as allowed and so paid by the state.

3. After a tax has been voted by a district meeting in a district specified in the preceding subdivision, in which there is land owned by the state and the trustees have made the assessment and their tax-list therefor, such trustees shall immediately file in the office of the comptroller a duly verified copy of such tax-list, which in addition to the other matters now required by law shall state which are lands belonging to the state. The comptroller shall within thirty days after the receipt of such list and after hearing the trustees, if they or any of them so desire, correct or



reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the district, and shall in other respects approve the assessment and communicate such approval to the trustees. No such assessment of state lands shall be valid for any purpose until the amount of the assessment is approved by the comptroller.



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# GENERAL MUNICIPAL LAW

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[701]



## **GENERAL MUNICIPAL LAW**

**§ 8. Funded and bonded debts.** The bonded indebtedness of a municipal corporation, including interest due or unpaid, or any part thereof, may be paid up or retired by the issue of the new substituted bonds for like amounts by the board of supervisors or supervisor, board, council or officers having in charge the payment of such bonds. Such new bonds shall only be issued when the existing bonds can be retired by the substitution of the new bonds therefor, or can be paid up by money realized by the sale of such new bonds. \* \* \*. All bonds of a municipal corporation, until payable, shall be exempt from taxation for town, county, municipal or state purposes.



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## HIGHWAY LAW

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## **HIGHWAY LAW**

### **ARTICLE 4**

#### **Town Superintendents; General Powers and Duties**

Section 78. Adoption of labor system for removing snow.

79. Assessment of labor for removal of snow.

80. Lists of persons assessed for removal of snow.

81. District foreman; return and levy of unworked tax.

82. Appeals by nonresident; certain assessments to be separate; tenant may deduct assessment.

#### **§ 78. Adoption of labor system for removing snow.**

The town board of any town at its annual meeting on the first Thursday after general election, may, by resolution, determine that no money shall be raised in such town for the ensuing year for the removal of obstructions in the highways caused by snow, and that such obstructions shall be removed by the labor of persons and corporations liable to be assessed in such towns for highway taxes. (As amended by L. 1910, ch. 136.)

#### **§ 79. Assessment of labor for the removal of snow.**

The town superintendent of a town in which the obstructions in the highways caused by snow shall be removed by the labor of persons and corporations liable to assessment in each town for highway taxes, pursuant to the last preceding section shall annually on or before November fifteenth divide the town into a convenient number of highway districts and file a description thereof in the office of the town clerk, and before such date shall make an estimate giving the probable number of days' labor needed during the following year for the removal of obstructions caused by snow in the highways and for the prevention of such obstructions and shall assess one day's labor upon each male inhabitant of the town above the age of twenty-one years, excepting honorably discharged soldiers and sailors who

lost an arm or a leg in the military or naval service of the United States, or who are unable to perform manual labor, by reason of injuries received or disabilities incurred in such service, members of any fire company formed or created pursuant to any statute, and situated within such town, persons seventy years of age or over, clergymen and priests of every denomination, paupers, idiots and lunatics. The balance of such estimated number of days shall be apportioned and assessed upon the estate, real and personal, of every inhabitant of the town, including corporations liable to taxation therein, as the same shall appear by the last assessment roll of the town, and upon each parcel or tract of land owned by the nonresidents, excepting such as are occupied by an inhabitant of the town, which shall be assessed to the occupant. The assessment of labor for personal property must be in the district in which the owner resides, and real property in the district where it is situated, except that the assessment of labor upon the property of corporations may be in any district or districts of the town, and such labor may be worked out or commuted for as if the corporation were an inhabitant of the district; but the real property within an incorporated city or village exempted from the jurisdiction of the town superintendent, and personal property of an inhabitant thereof, shall not be assessed for such labor by the town superintendent. Whenever the assessors of any town shall have omitted to assess any inhabitant, corporation or property therein, the town superintendent shall assess the same, and apportion the labor as above provided. (As amended by L. 1910, ch. 136.)

**§ 80. Lists of persons assessed for removal of snow.**

A copy of the lists of persons and corporations assessed shall be prepared by the town superintendent and filed in the office of the town clerk. The town superintendent may at any time file in the office of the town clerk a supplemental list containing the names of persons or corporations omitted from the original list, and the names of new inhabitants, and shall assess them in proportion to their real and personal estate as others assessed by him on such list.

**§ 81. District foreman; return and levy of unworked tax.** The town superintendent shall also, immediately after the town has been divided into districts as provided in section twenty-nine of this chapter, appoint a foreman in each district, who shall be a taxable resident thereof, who shall serve for one year and until his successor is appointed and shall receive such per diem compensation, not exceeding two dollars per day, for time actually spent in performing his duties, as the town board may prescribe, payable as the compensation of other town officers is paid. The superintendent shall prepare, from the lists prescribed in section eighty, a separate list for each district of persons and corporations assessed therein for the then current year for labor in removing obstructions caused by snow, showing the number of days' labor for which each person or corporation is assessed, and shall deliver each such list to the foreman of the proper district. It shall be the duty of each foreman to notify the several persons and corporations thus assessed, or such of them as the occasion demands, from time to time as needed, that they are required to appear and perform labor in the removal of obstructions caused by snow at a time and place stated by the foreman. On or before the first day of May each district list, showing the portions worked or commuted for, the portions in which parties were notified but failed to perform work after being so notified, and the portions upon which no notice to perform work was served, shall be returned by the district foreman to the town superintendent. All assessments upon which parties have been notified and failed to appear or commute shall then be certified by the town superintendent to the town board, who shall return the same to the board of supervisors of the county and which shall be included by them in the next tax-roll of the town and levied against the persons and corporations assessed at the rate of one dollar and fifty cents per day as other taxes are levied. (Added by L. 1910, ch. 136.)

**§ 82. Appeals by nonresident; certain assessments to be separate; tenant may deduct assessment.** Whenever any nonresident owner of unoccupied land shall conceive himself aggrieved by any such assessment of any town superintendent, such owner or his agent, may, within thirty

days after such list has been filed in the office of the town clerk, appeal to the county judge of the county in which such land is situated, who shall within twenty days thereafter hear and decide such appeal, the owner or agent giving notice to the town superintendent of the time of the hearing before the judge, and his decision thereupon shall be final and conclusive. Whenever the town superintendent shall assess the occupant for any land not owned by such occupant, he shall distinguish in his assessment list the amount charged upon such list, from the personal tax, if any, of the occupant thereof; but when any such land shall be assessed in the name of the occupant, the owner thereof shall not be assessed during the same year on account of the same land. Whenever any tenant of any land, for a less term than twenty-five years, shall be assessed to work on the highways for such land, and shall actually perform such work or commute therefor, he shall be entitled to a deduction from the rent due or to become due from him for such land, equal to the full amount of such assessment, estimating the same at the rate of one dollar per day, unless otherwise provided for by agreement between the tenant and his landlord. Whenever the highways in any district are obstructed by snow, the town superintendent shall immediately call upon the persons and corporations in such district assessed for labor in pursuance of the preceding sections to assist in removing such obstruction, and shall credit such persons or corporations with the days' labor so performed. If any persons, corporations or occupants of land owned by nonresidents so called out neglect or refuse to appear at the place designated by the town superintendent or to commute at a dollar a day within twenty-four hours after due notice, the town superintendent shall cause the obstruction to be immediately removed and on or before September first of each year, or at such other time as the board of supervisors may by resolution prescribe, make out a list of all persons, corporations or occupants of lands owned by nonresidents who shall fail to work out such labor or commute therefor, with the number of days not worked out or commuted for by each, charging for each day in such list at the rate of one dollar and fifty cents per day, verified to the effect that such persons, corpo-

ations or occupants of lands owned by nonresidents have been notified to appear and perform such labor or commute therefor, and that the same has not been performed or commuted. Such list shall be certified by the town superintendent of such town to the town board and by such town board to the board of supervisors and the highway commission, and the amount of such arrearages shall be levied by such board of supervisors against and collected from the real or personal estate of such persons and corporations and from the real estate owned by nonresidents specified in such list, to be collected by the collectors of the several towns in the same manner that other town taxes are collected, and shall order the same when collected to be paid over to the supervisor to be by him added to the highway fund of the town. No persons or corporations shall be allowed any sum for highway labor performed in removing obstructions caused by snow, unless authorized or directed by the town superintendent to perform such labor. It shall be the duty of the town superintendent on or before the thirty-first day of October in each year to file with the highway commission a statement showing the number of days' labor assessed. It shall also be the duty of the town superintendent to file with the highway commission on or before the first day of June in each year a statement showing the number of days' labor performed or commuted for, the number of days' labor on which parties were notified but failed to labor, also the number of days' labor upon which no notice to appear was given. (Former section 81, as amended by L. 1910, ch. 136.)

**ARTICLE 5****Highway Moneys; State Aid**

- Section 90. Estimate of expenditures for highways and bridges.
91. Duties of town board in respect to estimates; levy of taxes.
92. Additional tax.
93. Extraordinary repairs of highways and bridges.
94. Limitations of amounts to be raised.
95. Submission of propositions at town meetings.
96. Borrowing money in anticipation of taxes.
97. Towns may borrow money for bridge and highway purposes.
98. Issue and sale of town bonds.
99. Assessment of village property.
100. Statement by clerk of board of supervisors.
101. Amount of state aid.
102. Mileage and assessed valuation.
103. Payment and distribution of state money.
104. Custody of highway moneys; undertaking of supervisor.
105. Expenditures for repairs and improvement of highways.
106. Expenditures for bridges and other highway purposes.
107. Reports of supervisor as to highway moneys.
108. Highway accounts; forms and blanks.
109. Duty of town clerk.
110. Compensation of supervisor and town clerk.
111. Additional expenditure for improvement, repair and maintenance of town highways.

**§ 90. Estimate of expenditures for highways and bridges.** The town superintendent shall annually, on or before the thirty-first day of October, make a written statement in respect to the amount of money which should be raised by tax in the town for the ensuing year, beginning on said first day of November,

for the purposes therein set forth, which shall be filed with the town clerk. Such statement shall specify:

1. The amount of money necessary to be levied and collected for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. Such amount shall not be less than an amount which when added to the amount of money to be received from the state, under the provision of section one hundred and one, will equal thirty dollars for each mile of highways within the town, outside the limits of incorporated villages, except that no town having an assessed valuation of three thousand seven hundred and fifty dollars or less per mile outside of incorporated villages shall be required to levy and collect a tax under this subdivision in excess of four dollars on each thousand dollars of assessed valuation.

2. The amount of money necessary to be levied and collected for the repair and construction of bridges, having a span of five feet or more.

3. The amount of money necessary to be levied and collected for the purchase, repair and custody of stone crushers, steam rollers, traction engines, road machines for grading and scraping, tools and implements.

4. The amount of money necessary to be levied and collected for the removal of obstructions caused by snow and for other miscellaneous purposes.

The amounts specified in such statement shall not exceed the limitations prescribed in section ninety-four. If the town superintendent is of the opinion that an amount in excess of the limitations therein prescribed be raised by tax, he shall include in his statement his reasons therefor in detail.

**§ 91. Duties of town board in respect to estimates; levy of taxes.** The town board, at its meeting held on the Thursday succeeding general election day in each year, shall consider the estimates contained in such statement. It may, by a majority vote of the members thereof, approve such statement, or increase or reduce the amount of any of the estimates contained therein, subject to the limitations prescribed in section ninety-

four. The statement, as thus approved, increased or reduced shall be signed in duplicate by a majority of the members of the town board, one of which shall be filed in the office of the town clerk, and the other shall be delivered to the supervisor. The town clerk shall make and transmit a copy of such statement to the commission. The supervisor shall present such statement to the board of supervisors and such board shall cause the amounts contained therein, subject to the limitation requiring a vote of the electors as hereafter provided, to be assessed, levied and collected in such town in the same manner as other town charges, and such amounts shall be expended for the purposes specified in such statement. The warrant for the collection of taxes in such town shall direct the payment of the money so collected to the supervisor of the town, to be held by him and paid out for the purposes specified in such statement, as provided in this chapter.

**§ 92. Additional tax.** Whenever the town superintendent and the town board shall determine that the sum of one thousand dollars will be insufficient to pay the expenses actually necessary for the removal of obstructions caused by snow and the prevention of such obstructions, and whenever they shall determine that the amounts levied and collected for any of the purposes mentioned in the statement presented to the board of supervisors, as provided in the preceding section, are insufficient to pay the expenses necessarily incurred for any of the purposes therein specified they may cause a vote to be taken by ballot at a biennial town meeting or at a special town meeting duly called therefor, authorizing such additional sum to be raised as they may deem necessary for such purpose, not exceeding one-third of one per centum upon the taxable property of the town as shown by the last assessment-roll thereof.

**§ 93. Extraordinary repairs of highways and bridges.** If any highway or bridge shall at any time be damaged or destroyed by the elements or otherwise, or become unsafe for public use and travel, or if any bridge be condemned by the commission, as provided in this chapter, the town superintendent shall cause the same to be immediately repaired or rebuilt, with



he approval of the town board. Such highway or bridge shall be so repaired or rebuilt in accordance with the directions or the plans and specifications prepared or approved by the district or county superintendent; except if the bridge to be repaired or rebuilt is one which has been condemned by the commission, as provided in this chapter, the same shall be repaired or rebuilt in accordance with plans and specifications to be prepared or approved by the commission. If the expense of repairing or rebuilding a bridge hereunder shall exceed five hundred dollars, it shall be done under a written contract therefor, which must be approved by the town board. The town clerk shall prepare a statement showing the probable cost of improving, repairing or rebuilding such highway or bridge, which statement shall be signed in duplicate by a majority of the members of the town board, one of which duplicates shall be filed with the town clerk and one be delivered to the supervisor. The town clerk shall make a copy of such statement and transmit the same to the commission. The supervisor shall present such statement to the board of supervisors, who shall cause the amount contained in such statement to be assessed, levied and collected in the same manner as amounts levied and collected for other highway and bridge purposes, as provided by law. The amount so raised shall be paid to the supervisor to be expended for the purposes specified in such statement.

**§ 94. Limitations of amounts to be raised.** The amounts to be raised by tax upon the vote of a town board, as provided in this article, shall be subject to the following limitations:

1. The amount to be levied and collected in each year for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet, shall not be less than the amount prescribed under subdivision one of section ninety.

2. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair and construction of a bridge unless duly authorized by vote of a town meeting.

3. Not more than five hundred dollars shall be levied and collected in any one year in any town for the purchase or repair

of stone crushers, steam rollers, traction engines or road machines for grading and scraping, tools and implements, unless duly authorized by the vote of a town meeting.

4. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair or construction of any highway or bridge which has been damaged or destroyed as provided in section ninety-three or which has been condemned by the commission as provided in this chapter, unless duly authorized by a vote of a town meeting.

**§ 95. Submission of propositions at town meetings.**

A proposition to authorize the levy and collection of an amount greater than that specified in the preceding section for any of the purposes therein mentioned may be submitted upon the written application of twenty-five taxpayers upon the last town assessment-roll or by a majority of the members of the town board, at a biennial town meeting or a special town meeting duly called as provided by law. The provisions of the town law relating to the submission of town propositions at a biennial or special town meeting shall apply to the submission of such propositions. If such proposition be adopted the town board shall include in the estimates contained in the next statement submitted by it to the board of supervisors, as provided in section ninety-one, the amounts authorized to be raised by such proposition for the purposes therein stated, and thereupon such amounts shall be levied and collected, and paid to the supervisor, to be expended by him as directed by such proposition.

**§ 96. Borrowing money in anticipation of taxes.**

The supervisor may, when authorized by the town board, borrow money in anticipation of taxes to be levied and collected, on the credit of the town, and issue certificates of indebtedness therefor in the following cases:

1. When an additional sum is directed to be levied and collected by a vote of a town meeting as provided in section ninety-two.
2. When an amount necessary for the payment of expenses incurred in the improvement, repair and rebuilding of a highway or bridge has been directed to be levied and collected as provided in section ninety-three.

3. When a proposition has been adopted at a town meeting as provided in section ninety-five authorizing the levy and collection of an amount greater than that specified in section ninety-four for any of the purposes therein mentioned.

Such certificates of indebtedness shall be signed by the supervisor and the town clerk and shall bear interest at a rate not exceeding six per centum for a period not exceeding one year. The amount so borrowed shall be paid out by the supervisor for the purposes for which the taxes, in anticipation of which such certificates were issued, is\* to be levied and collected. The principal and interest of such certificates shall be paid by the supervisor immediately upon the collection of the taxes levied for such purposes.

**§ 97. Towns may borrow money for bridge and highway purposes.** A proposition may be submitted at a regular or special town meeting in the manner provided by the town law, authorizing the town to borrow money upon its bond, or other obligations, to be expended for the following purposes:

1. Constructing, building, repairing or discontinuing any highway or bridge therein, or upon its borders.
2. Repairing or rebuilding any highway or bridge which shall at any time be damaged or destroyed by the elements or otherwise, or become unsafe for public use and travel.
3. Repairing or rebuilding any bridge which has been condemned by the commission, as provided in this chapter.
4. The purchase of stone crushers, steam rollers and traction engines.

The vote upon any such proposition shall be by ballot. If any such proposition shall be adopted, the board of supervisors, upon the application of the town board, shall by resolution authorize the town to issue bonds not exceeding the amount specified in said proposition, which shall be sufficient to refund and pay any temporary loan or certificate of indebtedness, and to provide for the completion of any work authorized. There shall accompany such application a statement signed by a majority of the members

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\* So in original.

of the town board, and certified by the town clerk, containing a copy of the proposition submitted, as above provided, the vote for and against the same, and specifying the amount which it is estimated will be required to be expended, pursuant to such proposition. If the highway or bridge, proposed to be constructed, built, repaired or discontinued, is situated in two or more towns in the same county, the board of supervisors shall, if application be made by each of such towns, apportion the expense thereof among such towns, in such proportion as it shall deem to be just. If the town adopting any such proposition shall contain any portion of the land of the forest reserve, the board of supervisors shall not authorize such town to borrow moneys without the written approval of the forest, fish and game commissioner, except in payment of a debt lawfully incurred by the town.

**§ 98. Issue and sale of town bonds.** The board of supervisors shall, from time to time, impose upon the taxable property of the town a tax sufficient to pay the principal and interest of such obligations as they shall become due. The supervisors and town clerk shall each keep a record, showing the date and amount of the obligations issued, the time and place of their payment, and the rate of interest thereon. The obligations shall be delivered to the supervisor of the town, who shall dispose of the same for not less than par and apply the proceeds thereof for the purposes for which they were issued. Not more than five hundred dollars of such proceeds shall be expended upon any highway or bridge, except in pursuance of a contract executed by the town superintendent as provided in section forty-eight.

**§ 99. Assessment of village property.** In any town in which there may be an incorporated village, which forms a separate road district, and wherein the roads and streets are maintained at the expense of such village, all property within such village shall be exempt from the levy and collection of taxes levied in the town, as provided by section ninety-one of this article, for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The assessors of such town shall indicate in a separate column the value of the real and personal property included in such incorporated village.

**§ 100. Statement by clerk of board of supervisors.**

The clerk of the board of supervisors of each county shall, on or before the first day of January of each year, transmit to the state comptroller and the commission a statement, signed and verified by the chairman of the board, and certified by the clerk, which shall state the name of each town, the assessed valuation of real property, and the assessed valuation of personal property, each separately, in the towns outside incorporated villages, and the amount of tax levied therein for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The towns' valuation of real property to be used in such statement shall be the valuation thereof, as equalized by the boards of supervisors, or other competent authority, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

**§ 101. Amount of state aid.** There shall be paid by the state to the several towns, in the manner hereinafter provided, an amount based upon the amount of taxes levied therein for the repair and improvement of highways, sluices, culverts and bridges having a span of less than five feet, and to be determined as follows:

1. In towns where the assessed valuation of real and personal property, exclusive of such property in incorporated villages, shall be less than five thousand dollars for each mile of highways in such towns, outside of incorporated villages, an amount equal to the amount of such taxes.

2. In towns where such assessed valuation shall be five thousand dollars or over and less than seven thousand dollars for each mile of such highways, an amount equal to ninety per centum of the amount of such taxes.

3. In towns where such assessed valuation shall be seven thousand dollars or over and less than nine thousand dollars for each mile of such highways, an amount equal to eighty per centum of the amount of such taxes.

4. In towns where such assessed valuation shall be nine thousand dollars or over and less than eleven thousand dollars for each mile of such highways, an amount equal to seventy per centum of the amount of such taxes.

5. In towns where such assessed valuation shall be eleven thousand dollars or over and less than thirteen thousand dollars for each mile of such highways, an amount equal to sixty per centum of the amount of such taxes.

6. In towns where such assessed valuation shall be thirteen thousand dollars or over for each mile of such highways, an amount equal to fifty per centum of such taxes. Provided that no town shall receive from the state in any year, under this section, an amount exceeding an average of twenty-five dollars per mile, for the total mileage of its highways outside of incorporated villages, except that in towns where the assessed valuation of real and personal property therein, exclusive of such property in incorporated villages, averages more than twenty-five thousand dollars for each mile of highways therein outside of such villages, the amount paid hereunder shall not exceed one-tenth of one per centum of such assessed valuation.

**§ 102. Mileage and assessed valuation.** The mileage of highways in towns to be used in determining the amounts to be paid to such towns under the provisions of this article shall be the tables of mileage heretofore prepared by the state engineer, until the corrected tables of mileage prepared as provided in section fifteen of this chapter are filed. Such tables and all corrections thereof shall be filed with the commission and comptroller. The assessed valuation of real property to be used in determining such amounts shall be the valuation thereof, equalized as provided in section one hundred and forty-one of this chapter, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

**§ 103. Payment and distribution of state money.** The comptroller shall determine the amount due to the several towns, under the provisions of this article, and shall draw his war-

rant upon the state treasurer in favor of the county treasurer of each county for the total amount to be paid to the towns in such county, as so determined by him, and shall indicate the amount to be paid to each town. The county treasurer shall pay to the supervisor of each town the amount to which such town is entitled, as determined and indicated by the comptroller. No such payment shall be made until the supervisor has filed in the office of the county treasurer a certified copy of the undertaking given by him, as provided in this article.

**§ 104. Custody of highway moneys; undertaking of supervisor.** All moneys levied and collected, as provided in this article, all moneys collected as penalties under this chapter, or received from any other source and available for highway, bridge and miscellaneous purposes and all moneys received from the state, as provided in section one hundred and one, shall be paid to the supervisor, who shall be the custodian thereof, and accountable therefor. Before receiving any such moneys the supervisor shall give an undertaking to the town in an amount to be specified by the commission and with such sureties, as shall be approved by the town board, conditioned for the faithful disbursement, safe-keeping and accounting of the moneys so received by him. Such undertaking shall be filed in the office of the town clerk and a certified copy thereof shall be filed in the office of the county treasurer before any moneys received from the state shall be paid to him, and also in the office of the commission. In case of a failure of the supervisor to faithfully disburse, safely keep or account for moneys received from the state the commission may bring an action on such bond in the name of the town.

**§ 105. Expenditures for repair and improvement of highways.** The moneys levied and collected for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet, and the moneys received from the state, as provided by section one hundred and one, shall be expended for the repair and improvement of such highways, sluices, culverts and bridges, at such places and in such manner as may be agreed upon by the town board and town super-

intendent. The town board and the town superintendent shall constitute a board for the purpose of determining the places where and the manner in which such moneys shall be expended. Such agreement shall be written and signed in duplicate by a majority of the members of the board so constituted, and shall be approved by the commission, before the same shall take effect. One of such duplicates shall be filed in the office of the town clerk and one in the office of the district or county superintendent. Such moneys shall be paid out by the supervisor on the written order of the town superintendent in accordance with such written agreement.

**§ 106. Expenditures for bridges and other highway purposes.** The moneys levied and collected, or raised by the issue and sale of bonds or certificates of indebtedness in anticipation of taxes, as provided in this article, for purposes other than the repair or improvement of highways, as specified in the preceding section, shall be paid out by the supervisor upon the written order of the town superintendent after audit of the town board. Such audit shall be made on verified accounts presented to the town board at a regular or special meeting called for such purpose by the supervisor, or in his absence, by the town clerk, upon the request of the town superintendent. An account shall not be so audited or paid unless the expenditure be in accordance with the annual estimate of the town superintendent, as approved or modified by the town board, or be authorized by the town board or by a vote of a town meeting, as provided in this article, or be lawfully a charge upon the town. Except as herein otherwise provided the provisions of the town law relating to the audit of town accounts and claims shall apply to accounts and claims against the town arising under this chapter.

**§ 107. Reports of supervisor as to highway moneys.** The supervisor shall present to the town board at its meeting held in each year, for considering the estimates contained in the statement of the town superintendent, as provided in section ninety-one, a verified report showing:



1. The moneys received from the state, as provided in section one hundred and one during the year ending October thirty-first.

2. The moneys received by him during such year on account of taxes levied and collected and from the issue and sale of bonds and certificates of indebtedness in anticipation of taxes, for highways, bridges, purchase and repair of machinery, tools and implements, the removal of obstructions caused by snow and for miscellaneous purposes.

3. The moneys received by him during such year as penalties recovered pursuant to this chapter, or from any other source and available for highway purposes in his town.

4. The expenditures during such year for the improvement, repair and maintenance of highways, for the maintenance and repair of bridges, for the construction of new bridges, for damages and charges in laying out, altering and discontinuing highways, for the removal of obstructions caused by snow, for the purchase of machinery, tools and implements, for the rental or hire of stone crushers, steam rollers and traction engines, for town superintendents' salary or compensation and audited expenses, for allowances as fees on account of receiving and disbursing highway moneys, or for other highway purposes.

5. All machinery, tools and implements owned in whole or in part by the town, the present value of each article thereof, and the estimated cost of all necessary repairs thereto, as shown by the annual inventory of the town superintendent.

The form of such report shall be prescribed by the commission. Such report shall be filed in the office of the town clerk within three days after the presentation thereof and shall be open to public inspection during the office hours of such town clerk and a duplicate shall at the same time be mailed to the commission. A certified copy of such report shall also be filed by the supervisor with the clerk of the board of supervisors, who shall cause the same to be printed in the next issue of the annual proceedings of the board of supervisors. The town board shall cause a certified copy of the report to be published in a newspaper published in the town, or if there be none published therein, then in a newspaper published within the county and having the greatest cir-

ulation within the town. The expense of such publication, which shall not exceed ten dollars, shall be a town charge. The clerk of the board of supervisors shall transmit three copies of the journal of the proceedings of the board containing such report to the commission and three copies to the comptroller.

**§ 108. Highway accounts, forms and blanks.** The commission shall prescribe the method of keeping town accounts of moneys received and expended, as provided in this article, for highways, bridges, purchase, leasing, rental or hire and repair of machinery, tools and implements, the removal of obstructions caused by snow, and miscellaneous purposes, which shall be uniform, so far as practicable, throughout the state. Such commission may adopt forms and blanks for keeping such accounts. The commission shall also prescribe the form of order to be made by the town superintendent, upon the supervisor, and the form of the agreement to be entered into by the town board and town superintendent as provided in section one hundred and five. The town superintendent and supervisor shall keep their accounts in the method, and shall use the blanks and forms, prescribed by the commission. All orders and records of accounts shall be filed in the town clerk's office and preserved as a part of the town records.

**§ 109. Duty of town clerk.** It shall be the duty of the town clerk, annually, between the fifteenth day of November, and the fifteenth day of December, to transmit to the commission a list containing the names of each supervisor, town superintendent, justice of the peace, town clerk, assessor and collector, showing his post office address, the date of his appointment or election and the expiration of his term of office.

**§ 110. Compensation of supervisor and town clerk.** The supervisor and town clerk of each town shall receive annually, as compensation for services under this chapter in lieu of all other compensation and fees, an amount to be fixed by the town board. Such compensation shall be a town charge.

**§ 111. Additional expenditure for improvement, repair and maintenance of town highways.** Upon the written application of twenty-five taxpayers of a town, filed with the town clerk, the electors thereof may, at a regular or special town meeting, vote by ballot upon a proposition for the expenditure of a sum, not exceeding one-third of one per centum of the total taxable property of the town, including incorporated villages, in addition to the sum authorized by this chapter for the improvement, repair and maintenance of town highways in such town. Such proposition shall be submitted in the manner provided by law for the submission of questions or propositions at a town meeting. If such proposition be adopted, the amount specified therein shall be a town charge and shall be levied and collected in the same manner as other town moneys, and when collected shall be paid to the supervisor and expended for the purposes specified in such proposition as provided in this chapter.

## ARTICLE 11

### Motor Vehicles

§ 282. Registration of motor vehicles; age of operator; fees; renewals. 1.

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6. Registration fees. The following fees shall be paid to the secretary of state upon the registration or reregistration of a motor vehicle in accordance with the provisions of this article: five dollars upon the registration of a motor vehicle having a rating of twenty-five horse power or less; ten dollars upon the registration of a motor vehicle having a rating of more than twenty-five horse power and less than thirty-five horse power; fifteen dollars upon the registration of a motor vehicle having a rating of thirty-five horse power and less than fifty horse power; twenty-five dollars upon the registration of a motor vehicle having a rating of fifty horse power or more; provided that if a motor vehicle other than one used solely for commercial purposes shall have been licensed for four separate years hereunder and for which there shall have been paid the annual registration fees herein provided during said period, the annual registration fees thereafter shall be one-half the amount; and further provided that for motor vehicles which are used or to be used solely for commercial purposes, the fee for such registration shall be five dollars. (Added by L. 1910, ch. 374.)

7. Fees in lieu of taxes. The registration fees imposed by this article upon motor vehicles, other than those of manufacturers and dealers and those used solely for commercial purposes, shall be in lieu of all taxes, general or local, to which motor vehicles may be subject. (Added by L. 1910, Ch. 374.)

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# REAL PROPERTY LAW

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[727]



## **REAL PROPERTY LAW**

**§ 384. Maps to be filed; penalty for nonfiling.** It shall be the duty of every person or corporation who, as owner or agent, subdivides real property into lots, plots, blocks or sites, with or without streets, for the purpose of offering such lots, plots, blocks or sites for sale to the public, to cause a map thereof, together with a certificate of the surveyor or draughtsman attached showing the date of the completion of the survey and of the making of the map and the name of the subdivision as stated by the owner, to be filed in the office of the county clerk or register of deeds of the county where the property is situated prior to the offering of any such lots, plots, blocks or sites for sale. All of such maps shall be placed and kept, by some suitable method, in consecutive order and shall be consecutively numbered in the order of their filing and shall be indexed under the initial letters of all substantives in the title of the subdivision. A failure to file any such map as required by the provisions of this section shall subject the owner of such subdivision, or of the unsold lots therein, to a penalty to the people of the state of twenty-five dollars for each and every lot therein sold and conveyed by or for such owner prior to the due filing of such map. (Added by L. 1910, Ch. 415.)





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STATE BOARDS AND COMMISSIONS  
LAW

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[731]



# STATE BOARDS AND COMMISSIONS LAW

## ARTICLE 2

### State Water Supply Commission

Section 12-a. Creation of improvement districts.

18. Proceedings for apportionment of cost of river improvements.
19. Proceedings for assessment and collection of cost of river improvements.

**§ 12-a. Creation of improvement districts.** At any time after such final order shall have been approved by the legislature the commission shall determine what property included in the statement or list as specified in section twelve of this chapter, other than counties, towns, cities and villages, is to be benefited by such improvement, and it shall thereupon cause to be made a survey and map showing the lands so determined to be benefited and the name of the owner of each separate parcel so far as practicable, the quantity in each parcel and the boundary lines thereof and where a parcel is intersected by a town or county line the quantity in such parcel on each side of the town or county line; and shall give to each parcel a corresponding number on said survey and map; and it shall also cause to be made a brief description or designation sufficient to identify the same, of all other property included in such statement or list so determined to be benefited, with the name of the owner thereof so far as practicable. When said survey and map and descriptions are completed a copy thereof with a certificate of their adoption duly signed by the commission shall be filed in the office of the clerk of each county in which any lands or property so determined to be benefited are situated or exist; and thereafter the commission shall fix a time and place in such county where the owners of said lands and property and other persons interested therein shall have an opportunity to be heard as to the lands and property to be benefited. Notice of the time and place

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\* So in original.

of such hearing shall be given by the commission by notice published at least once a week for two successive weeks immediately prior to the time of such meeting in at least two newspapers published in such county. After such hearings, which may be adjourned from time to time by the commission or by any member thereof, the commission may make any change in its determination as to the lands and property to be benefited; in case of any such change the commission shall make a supplemental survey and map and descriptions, in like manner as is hereinbefore provided with reference to the original survey and map and descriptions, showing such changes, and file in the clerk's office of each county where the lands and properties affected by such changes are situated or exist a copy of such supplemental survey and map and descriptions with a certificate of their adoption duly signed by the commission; and thereupon such original survey and map and descriptions, as modified by such supplemental survey and map and descriptions, if any, shall constitute the final determination of the commission as to the lands and property to be benefited by such improvement. Such final determination may be reviewed in like manner as a review is had of a determination of a board of assessors in making an assessment. Such determination as modified upon such review, if any, shall conclusively fix and establish the lands and properties benefited by said improvement, and the same together with the counties, towns, cities and villages included in said statement or list shall constitute an improvement district; and the proportional share of the total cost of such improvement and of the maintenance thereof so apportioned to the state and the counties, towns, cities and villages as provided in section twelve of this chapter shall be a charge upon and be payable by the state and said counties, towns, cities and villages respectively, and the proportional share thereof collectively charged upon the lands and properties within such improvement district as in this act provided shall be a lien upon all the lands and properties within such improvement district and shall be borne by and assessed and levied upon and collected from such lands and properties in the manner herein-after provided. (Added by L. 1909, ch. 464.)

**§ 18. Proceedings for apportionment of cost of river improvements.** The commission shall assess upon the lands and properties in such improvement district benefited collectively as determined under the provisions of section twelve of this chapter, the benefit accruing thereto by reason of such improvement in the following manner: It shall determine after an investigation thereof the amount of such benefit received by said lands and properties and shall specify the same in a statement thereof opposite the number of each parcel of land and each designation or description of property corresponding with the number thereof on said survey and map and descriptions of such improvement district with the name of the owner or owners thereof, as the same appear on said map and survey and descriptions; such statement shall be signed by the commission and a copy of so much thereof duly certified by the secretary of the commission shall be filed in the clerk's office of each county as relates to the lands and property included in each county. A copy of such statement shall be served upon the owner or owners of such lands and properties assessed, together with a notice specifying the time and place in the county where the commission shall meet to hear any person interested in or aggrieved by such determination; such service shall be made by delivering the same to each of said owners or to any one of several owners or to the tenant of any such lands or properties or by posting the same upon any such lands or properties; such service shall be made at least fifteen days before such meeting, and said statement and notice shall also be published in at least two newspapers published in the county wherein said meeting is to be held at least two weeks immediately prior thereto. The affidavit of said service and publication shall be evidence thereof. The commission shall meet at the time and place specified in such notice, or at the times and places to which said meeting may be adjourned by the commission or any member thereof, and hear all persons interested in or aggrieved by such determination; after such hearing or hearings the commission may change or modify such determination, in which case it shall specify such change or modification in a statement thereof to be signed and filed by it in like manner as hereinbefore provided with reference to such original determination. Any persons aggrieved by such determination

as originally made or as so modified may review the same in like manner as a review is had of the determination of a board of assessors in making an assessment. And such determination as so modified and as further modified by any final judgment or order made in proceedings to review the same as herein provided shall be final and conclusive, and the amount of the total cost and expense of such improvement and the maintenance thereof and the bonds and certificates to be issued as in this article provided and the interest thereon, which said several parcels of land and properties are to pay and bear shall be based upon the amount of the benefit accruing to them respectively as specified in and in accordance with said determination as so modified, as herein-after provided, provided, however, that if any of the properties included in such improvement district and in such determination shall cease to exist, so that no part of the tax to be levied thereon as herein provided can be collected against the same, and due proof thereof shall be made to the commission, the commission may apply to the supreme court for an order to show cause why such property should not be thereafter omitted from the assessment roll of the town or city wherein the same is situated, as herein provided; such order to show cause shall be served upon the owner or owners of all the properties in such improvement district, so far as the same can be ascertained, in such manner as the court shall direct, and in case the court shall upon the return of said order so direct the said property shall be thereafter omitted from the assessment roll of said town or city, with the same force and effect in all respects as if the same had not been included in such improvement district, or in said determination.

The commission shall annually transmit to the board of supervisors of each county in such improvement district a statement of the amount required to be paid by the lands and properties in said county included in such improvement district, as specified in the determination of the commission, of bonds issued for such improvement maturing during the then ensuing year together with interest thereon, and of the certificates issued by the commission as herein provided remaining unpaid and interest thereon

and of the cost of the maintenance of such improvement for such year, which statement shall be approved by the comptroller, and thereupon said board of supervisors shall cause the same to be levied and collected as hereinafter provided. (As amended by L. 1909, ch. 464.)

**§ 19. Proceedings for assessment and collection of cost of river improvements.** For the purpose of raising money to meet the said bonds and certificates and the interest thereon, and to provide for the cost and expenses of such improvement and the maintenance thereof the commission shall annually transmit to the comptroller a statement of the amount of the proportion thereof to be paid by the state during such year, in conformity with the determination of the commission in respect thereto as provided in section twelve of this chapter and such amount shall be by the comptroller paid into the river improvement fund herein mentioned applicable to such improvement out of the moneys of the state appropriated for that purpose; and the commission shall annually transmit to the clerk of the board of supervisors of each county, the clerk of each town, the mayor of each city and the president of each village affected by such improvement a statement of the amount of the proportional share thereof to be paid by such county, town, city or village respectively, as determined by the commission, and such county, town, city or village shall cause the same to be assessed, levied and collected in the same manner as provided by law with reference to general taxes, and paid to the treasurer of the county, who shall forthwith forward the same, less his legal fees therefor, to the comptroller to be by him paid into the river improvement fund applicable to such improvement; and the commission shall annually transmit to the clerk of the board of supervisors of each county included in such improvement district a statement of the amount of the proportional share thereof to be borne by the lands and properties collectively in such improvement district within such county during such year, to be assessed, levied and collected as hereinafter provided. The assessors of each town and city included in such improvement district are hereby required to enter upon a separate page in the

annual assessment roll of such town or city before the delivery thereof to the board of supervisors the description by number corresponding with the number thereof on said survey and map and descriptions so filed in the county clerk's office, each parcel of land and each designation or description of property within the county in such improvement district, together with the name of the then owner or owners thereof so far as the same can be ascertained by the assessors, and set opposite such number and description of each separate parcel or property in the column of said roll for the total assessed valuation of property the amount of benefit by reason of such improvement received by such parcel or property as stated and specified in the determination of the commission as modified by the court if so modified, on file in the office of the clerk of the county. And the board of supervisors shall each year at the time the annual tax levy is made, levy upon each separate parcel and property in said county within such improvement district appearing upon the assessment rolls of the towns and cities included therein as herein provided such portion of the amount to be paid by all of the property in said county within such improvement district appearing by the statement of the commission and the comptroller made to said board as in section eighteen of this article provided as the amount so assessed against such parcel or property on said rolls for benefit accruing thereto bears to the aggregate amount so assessed on said rolls against all of said lands and properties, and the said taxes so levied shall be collected in the same manner as general taxes are levied and collected, and shall be a like lien as general taxes until the amount thereof is paid to the general treasurer of the county, superior in force and effect to all other liens except unpaid general taxes; provided, however, that the collection of such tax shall only be enforced by a sale of the land or property assessed. Such taxes when collected shall be paid to the treasurer of said county who shall forthwith pay the same less his legal fees to the comptroller who shall pay the same into the river improvement fund. (As amended by L. 1909, ch. 464.)

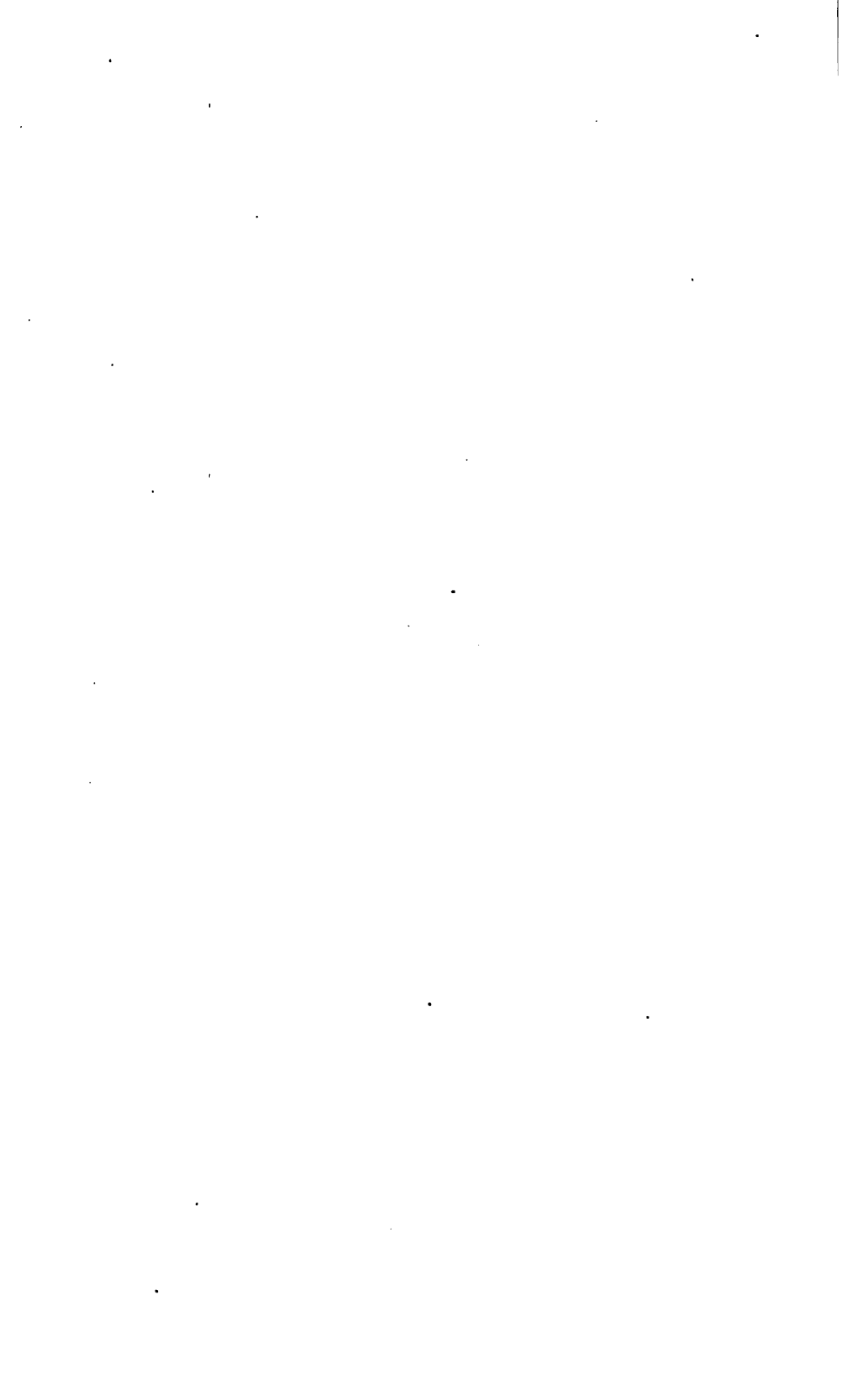


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## TOWN LAW

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[739]



## **TOWN LAW**

### **ARTICLE 4**

#### **Town Meetings**

**§ 41. Changing date of town meeting.** A town may change the date of its town meeting to the first Tuesday after the first Monday in November, known as general election day, by adopting a proposition therefor at a regular town meeting. Such a proposition may be submitted by the town board on its own motion, and shall be submitted by such board on the written application of twenty-five taxable voters of the town. The proposition must be submitted, voted on, and the result canvassed as prescribed by section forty-eight. If it be adopted a certificate to that effect shall be filed by the town clerk within ten days thereafter in the office of the county clerk and also with the clerk of the board of supervisors. If the proposition be adopted the first town meeting shall be held on general election day in the next calendar year, and the terms of all officers, except justices of the peace and assessors, elected on the day of the adoption of the proposition shall expire on the day of such first meeting. Thereafter town meetings in such town shall be held biennially on general election day in the manner prescribed by this chapter, except that after five years from the first meeting, the town meeting may in like manner change from such general election to any other day authorized by law. The term of office of all officers, except justices of the peace, in a town which under this section changes its town meeting to general election day, shall be two years from the date of their election, except that the term of an assessor elected on such day shall be for two or four years, as the case may be, from the date of such election. (As amended by L. 1910, Ch. 271.)

## ARTICLE 5

### Town Officers

- Section 80. Town officers.  
82. Term of office.  
85. Compensation of town officers.  
121. Fence viewers.

**§ 80. Town officers.** Except as otherwise provided in this section, there shall be elected at the biennial town meeting in each town, by ballot, one supervisor, one town clerk, two justices of the peace, two assessors, one collector, one or two overseers of the poor, not more than five constables and one superintendent of highways, excepting that in towns which shall have adopted a resolution that thereafter such town superintendent shall be appointed by the town board, pursuant to the provisions of section forty-one of the highway law, he shall be appointed as therein prescribed. At the first biennial town meeting in each town after this section as hereby amended takes effect, two assessors shall be elected to hold office for two years and one assessor to hold office for four years. Of the two assessors chosen at any subsequent biennial town meeting in each town, one shall be elected to hold office for two years and one to hold office for four years.  
*(As amended by L. 1909, Ch. 491, and L. 1910, Ch. 271.)*

**§ 82. Term of office.** Supervisors, town clerks, town superintendents of highways, collectors, overseers of the poor, inspectors of election and constables, when elected, shall hold their respective offices for two years. The terms of office of assessors shall be two years for one assessor and four years each for two assessors. But whenever there is or shall be a change in the time of holding town meetings in any town, persons elected to such offices at the next biennial town meeting after such change shall take effect, shall enter upon the discharge of their duties at the expiration of the term of their predecessors, and serve until the

next biennial town meeting thereafter or until their successors are elected and have qualified, except that the assessor elected for four years shall serve until the second biennial town meeting thereafter, or until his successor is elected and has qualified. Whenever the time of holding town meetings in any town is changed to the first Tuesday after the first Monday in November, except when changed as provided in section forty-one of this chapter, the town officers elected thereat shall take office on the first day of January succeeding their election. Except that the collector elected at such town meeting shall take office immediately upon his election and qualification as prescribed by law. The term of a town superintendent of highways, if such superintendent be elected at a town meeting held at the time of a general election, shall begin on the Thursday succeeding his election, or as soon thereafter as he shall have been officially notified of his election and shall have duly qualified, and if elected at a town meeting held at any other time his term of office shall begin on the first day of November succeeding his election. Except as otherwise provided in this section, all town officers hereafter elected at a biennial town meeting held at any time between the first day of February and the first day of May shall, in case a board of supervisors thereafter adopts a resolution changing the time of holding such biennial town meetings to the first Tuesday after the first Monday in November, hold office until the first day of January succeeding the biennial town meeting first held pursuant to such a resolution. But the collector in each such town shall complete the duties of his office in respect to the collection of taxes, and the payment and return thereof, upon any warrant received by him during his term of office, notwithstanding the election of his successor. (As amended by L. 1909, Ch. 491, and L. 1910, Ch. 271.)

**§ 85. Compensation of town officers.** Town officers shall be entitled to compensation at the following rates for each day actually and necessarily devoted by them to the service of the town in the duties of their respective offices, when no fee is allowed by law for the service, as follows:

1. The supervisor, except when attending the board of supervisors, town clerk, assessors, justices of the peace and overseers of the poor, each, two dollars per day, except that in any town where the assessed valuation of real estate is over twenty million dollars, the town board of such town may determine by resolution that the assessors shall receive each year a salary of not exceeding one thousand dollars in lieu of per diem compensation hereinbefore provided for, and except that the town board of any town may fix a different compensation for the assessors in their town, of not less than two nor more than three dollars per day, each, and also except that in the county of Monroe, assessors shall be entitled to three dollars per day, and also except that in the county of Nassau assessors and superintendents of highways shall be entitled to three dollars per day, and the town boards of the towns of and in said county of Nassau, having a population, as appears by the last federal census, of seventeen thousand inhabitants, or more, are hereby authorized and empowered to fix an annual compensation for the assessors and superintendents of highways of said towns, not to exceed twelve hundred dollars per annum each, and to provide for the payment of said compensation, in quarterly instalments. The town board of any town may, at a regular meeting, fix the compensation of the superintendent of highways of such town at a sum of not less than two nor more than five dollars per day.

2. If a different rate is not otherwise established as herein provided, each inspector of election, ballot clerk and poll clerk is entitled to two dollars per day; but the board of supervisors may establish in their county a higher rate, not exceeding six dollars per day.

3. The supervisor of each town shall be allowed and paid, in the same manner as other town charges are allowed and paid, a fee of one per centum on all moneys paid out by him as such supervisor, including school moneys disbursed by him as provided in the education law, moneys paid out by him for damages arising from dogs killing or injuring sheep as provided in article seven of the county law, moneys in his hands paid out by him

for the relief of the poor, and all other town moneys paid out by him for defraying town charges, except moneys expended under the highway law. But no such fees shall be allowed or paid upon moneys paid over by him to his successor in office. Such fees shall be in full compensation for all services rendered by him in respect to moneys received and paid out by him as such supervisor as provided by law, except the compensation provided in section one hundred and ten of the highway law. (As amended by L. 1909, Ch. 491.)

**§ 121. Fence viewers.** The assessors and town superintendent of highways elected in every town shall, by virtue of their offices, be fence viewers of their town. (As amended by L. 1909, Ch. 491.)

## ARTICLE 12

### Light

Section 260. Establishment of lighting district.

263. Levy of tax for payment of the amount of contract.

**§ 260. Establishment of lighting district.** It shall be lawful for the town board of any town in this state to contract for the lighting of the streets, avenues, highways, public places and public buildings therein, outside of the corporate limits of any incorporated village in said town, upon such terms and for such time or period, not exceeding ten years, as the town board may deem proper or expedient, and for the payment of the expenses thereof and may establish one or more lamps or lighting districts therein. It shall be lawful for the town boards of two or more adjoining towns in this state, whenever a petition for the establishment of a lamp or lighting district shall cover territory lying in two or more adjoining towns in this state, to contract for the lighting of the streets, avenues, highways, public places and public buildings therein, outside of the corporate limits of any incorporated village in said town, upon such terms and for such time or period not exceeding ten years, as the town boards of two or more adjoining towns in joint session assembled may deem proper or expedient and for the payment of the expenses thereof.

**§ 263. Levy of tax for payment of the amount of contract.** The amount of any contract that may be entered into pursuant to the provisions of this article shall be assessed, levied and collected upon the taxable property in said town or district in the same manner, at the same time, and by the same officers as the town taxes, charges or expenses of said town are now assessed, levied and collected, and the same shall be paid over by the supervisor to the corporation, company, person or persons furnishing or supplying said light. If the town boards of two or more adjoining towns shall, in joint session, establish a lamp or lighting district in two or more adjoining towns, they shall determine the relative proportion of the expense of such lighting which shall be



borne by each of said towns, and the amount of such expense shall be assessed and levied on the taxable property in such lighting district in each of said towns, and collected in the same manner and at the same time, and by the same officers as the town taxes or charges or expenses of the town in which said district is located are now assessed, levied and collected, and such relative expense shall be paid over by the supervisor of each of said towns to the corporation, company, person or persons furnishing or supplying said light.

**ARTICLE 13****Water**

- Section 281. Town board may establish water supply districts.
282. Town board may establish water district; petition.
283. Map and plans.
284. Expenses, how paid.
289. Tax for payment of bonds and interest.
290. Assessment of property partly in district.
298. Enlarging water district; granting permission for use of water outside the district.

**§ 281. Town board may establish water supply districts.** The town board of any town may establish one or more water supply districts in such town outside of an incorporated village therein, by filing a certificate, describing the bounds of any such district, in the office of the town clerk; and may contract in the name of the town for the delivery, by the water commissioners of a village owning a system of water-works, of a supply of water through hydrants or otherwise, for fire, sanitary or other public purposes, to such districts, and the whole town shall be bound by such contract, but the rental or expense thereof shall annually, in the same manner as other expenses of the town are raised, be assessed, levied upon and collected only from the taxable property within such water supply district. Such money when collected, shall be kept as a separate fund and be paid over to such board of water commissioners by the supervisor of the town, according to the terms and conditions of any such contract.

**§ 282. Town board may establish water district; petition.** The town board on the petition of a majority of the owners of taxable real property in a proposed district, as appears by the last preceding completed assessment-roll, may establish a water district outside any incorporated village or city, and wholly within such town. The petition must describe the proposed district, and state the maximum amount proposed to be ex-

pended in the construction of such water system. The petition must be signed by the petitioners and acknowledged in the same manner as a deed to be recorded.

**§ 283. Map and plans.** There shall be annexed to the petition above provided a map and plan showing the sources of water supply and a description of the lands, streams, water or water rights to be acquired therefor, and the mode of constructing the proposed water-works and the location thereof, including reservoirs, mains, distributing pipes and hydrants. The petition, map and plans shall be filed with the town clerk, and a certified copy of such map shall also be filed in the county clerk's office. Such map and plans shall be prepared by a competent engineer.

**§ 284. Expenses, how paid.** The reasonable expenses of the necessary proceedings on the organization of a water district, as herein prescribed, are a charge against the district so organized. If a water district is not organized, the persons who signed the petition for the establishment of a water district are jointly and severally liable for such expenses.

**§ 289. Tax for payment of bonds and interest.** The water commissioners shall annually apportion the amount to be raised for the payment of the principal and interest of the bonds upon the taxable property in the water district as the same appears on the assessment-roll and present a statement thereof to the town board on the Thursday preceding the annual meeting of the board of supervisors. Such statement shall give the name of the persons liable to pay the same and the amount chargeable to each. The town board shall transmit such statement to the board of supervisors at its next annual meeting. The board of supervisors shall levy such sums against the property liable and shall state the amount of the tax in a separate column in the annual tax roll under the name of "water tax." Such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds.

**§ 290. Assessment of property partly in district.** In all cases where a farm or lot or the real property of a corporation or joint-stock association is divided by the boundary

line of a water district, it shall be the duty of the town assessors after fixing the valuation of the whole of such real property as now required by law to determine what proportion of such valuation is on account of that part of such real property lying within the limits of the water district, and shall designate the same upon their assessment-roll. The valuation of the real property lying within such water district so fixed and determined by the assessors shall be the valuation on which the water commissioners of the water district shall levy the water tax.

**§ 298. Enlarging water district; granting permission for use of water outside the district.** After the establishment of a water district under the provisions of sections two hundred and eighty-two to two hundred and eighty-five, inclusive, of this article, the water commissioners thereof, with the consent of the town board and upon the application of a majority of the owners of taxable real property in the district, owning more than one-half, measured by its assessed valuation, of such taxable real property, and upon the written application of the person or persons owning one or more parcels of taxable real property in the town outside of and adjoining said water district, may annex and add to said district the territory comprising such outside real estate. An amended map of the proposed enlarged district shall be submitted with said applications and shall be filed as prescribed in section two hundred and eighty-three for the filing of the map of the original district. All applications under this section must be by petition or petitions subscribed by the petitioners and acknowledged in the same manner as a deed to be recorded. The reasonable expenses of the necessary proceedings on the extension of a water district, as herein prescribed, are a charge against the enlarged district; excepting that if the extension is not granted, such expenses shall be borne by the petitioners owning such outside real estate. A notice, upon such application, shall be given and a hearing and determination made by and before the water commissioners in the manner, as nearly as may be, as is provided in section two hundred and eighty-five. The determination, if favorable to the applicants shall, when approved by the

town board at any regular or special meeting, be to the effect that the district is extended to include the outside real estate described in the application. From the time such territory is annexed it shall be subject to annual taxation for the raising of money for interest and installments on the balance of unpaid bonds of the original district, with the other property in the district, as enlarged, in the manner prescribed by section two hundred and eighty-nine, and the owners shall enjoy all the water privileges, subject to the same rents and restrictions as the owners of property in such original district. A water district may be repeatedly enlarged and extended under the provisions of this section as often as an application, in conformity thereto, may be made and approved by the water commissioners and town board. The water commissioners, with the consent of the town board, may also, if authorized by a majority vote of the electors owning real estate in the district, taken at a public meeting, of which notice has been given by publication in a newspaper in the town once a week for the preceding four weeks, or, if there be no such newspaper, then by posting for twenty-eight days in twenty public places in the town, permit any person or persons residing or owning real estate outside of the district to use water from the district system outside of the district, for a rental and subject to restrictions to be prescribed by the commissioners. Such a meeting shall be called and notice given by the town clerk at the request of a majority of the water commissioners or at the request of twenty-five taxpayers of the district. The notice of the meeting, in addition to stating the time and place where the same is to be held, shall specify the purpose thereof. There shall be a chairman and two inspectors of election at such meeting to take charge thereof, who shall be chosen by the persons entitled to vote on said proposition. The voting shall be by ballot. The chairman shall announce the result and certify the same in writing to the water commissioners. Such certificate shall be prima facie evidence of the statements therein contained, and if the result of the vote as certified authorizes the commissioners and town board to grant the water permits hereinabove mentioned, they may do so unless restrained by a court or judge having jurisdiction in the premises. (As amended by L. 1909, ch. 356.)

**ARTICLE 14****Fire**

Section 310. Town fire companies.

313. Appropriations for fire company.

314. Assessments for expense of maintaining fire company.

**§ 310. Town fire companies.** The town board of any town may appoint, in writing, any number of inhabitants of their town, which they may deem necessary, to be a fire company or companies for the extinguishment of fires in their town; but no such company, as herein provided, shall be formed in any incorporated city or village. (As amended by L. 1910, ch. 408.)

**§ 313. Appropriations for fire company.** The electors of any water district, highway district, or water supply district, in which any town fire company shall have their headquarters, at a special meeting lawfully called by the town clerk, who is hereby authorized to call such special meeting, may vote, by ballot, a sum of money, not exceeding four thousand dollars, for the purchase of a fire engine and apparatus for the extinguishment of fires, and for the purchase or lease of suitable buildings and grounds for keeping and storing such fire engine and apparatus for the extinguishment of fires, and other property of said water district, highway district or water supply district. And whenever said electors shall so vote said money for the purchase of a fire engine and apparatus for the extinguishment of fires, and for the purchase or lease of suitable buildings and grounds for keeping and storing such fire engine and apparatus for the extinguishment of fires, and other property of said water district, highway district or water supply district, the water commissioners in water districts and the commissioners of highways in highway and water supply districts may, with the written consent and approval of the town board, contract for and purchase for such district a good and sufficient fire engine and apparatus for the extinguishment of fires, and may contract for and purchase or lease for such district suitable buildings and grounds for keep-

ing and storing such fire engine and apparatus for the extinguishment of fires, and other property of said district at a price not to exceed the sum so voted, which engine and apparatus for the extinguishment of fires, and buildings and grounds, shall be the property of said water district, highway district or water supply district, but may be used and cared for by such fire company or companies under the direction and control of the water commissioners in water districts and the commissioners of highways in highway and water supply districts. (As amended by L. 1910, ch. 408.)

**§ 314. Assessments for expense of maintaining fire company.** The purchase price of said fire engine and apparatus or other apparatus for the extinguishment of fires, and buildings and grounds, shall be assessed and levied upon the property of said district and collected in the same manner as other town charges are assessed, levied and collected, except that the amount thereof shall be put in a separate column upon the tax roll, and the board of supervisors of the county shall cause the sum, as certified by the town board, to be levied upon the taxable property of such water district, highway district or water supply district. (As amended by L. 1910, ch. 408.)





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## VILLAGE LAW

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[755]



## **VILLAGE LAW**

### **ARTICLE 3**

#### **Officers and Elections**

Section 40. Classification of villages.

40-a. Change of classification.

48. Election of assessors.

52. Annual election.

**§ 40. Classification of villages.** Villages are divided into classes according to their population as shown by the latest enumeration, village, state or federal, as follows:

First class.—Villages containing a population of five thousand or more.

Second class.—Villages containing a population of three thousand and less than five thousand.

Third class.—Villages containing a population of one thousand and less than three thousand.

Fourth class.—Villages containing a population of less than one thousand.

**§ 40-a. Change of classification.** Whenever any village has a population as shown by the latest enumeration, village, state or federal, in excess of the population required to be a village of a certain class, and sufficient to entitle it to be a village of a higher class, the board of trustees of such village, by resolution duly adopted at a regular meeting or a special meeting of said board of trustees called for the purpose, shall cause a copy of such enumeration and resolution to be filed in the office of the secretary of state, and upon such filing and thereafter such village shall be a village of the class denoted by its population, and entitled to all privileges governing villages of such class. (Added by L. 1910, Ch. 321.)

**§ 48. Election of assessors.** The board of trustees shall act as assessors of the village, or may appoint of their number a committee for that purpose, unless separate assessors are appointed or elected as provided by this section. If twenty-five electors qualified to vote upon a proposition shall present a petition to the board of trustees for the election of separate assessors, it shall submit to the next annual election a proposition therefor, and if such proposition be adopted, shall appoint three persons to be assessors of such village for the terms of one, two and three years respectively, and thereafter at each annual election, one assessor shall be elected for a full term of three years, unless said petition shall be for the election of one assessor, and such proposition is adopted, in which case, the board of trustees shall appoint one person to be assessor of such village until the next annual election, at which election and each annual election thereafter, one assessor shall be elected for the term of one year. In a village of the first or second class, which now has no separate assessors, the board of trustees may, by resolution, direct that three assessors be elected at the next annual election and they shall be elected accordingly for the terms of one, two and three years respectively. At each annual election thereafter one assessor shall be elected for a full term of three years. A village having separate assessors when this act took effect, either elective or appointive, may continue to elect or appoint assessors until such village shall decide by a proposition submitted at an annual election to have the board of trustees, or a committee thereof, act as assessors. If twenty-five electors qualified to vote upon a proposition, shall present a petition to the board of trustees to abolish separate assessors, it shall submit such proposition to the next annual election to which it is entitled to be submitted under this act, and if adopted no assessors shall be elected or appointed, except that such village shall continue to elect or appoint assessors whose terms of office shall expire with the term of the assessor then in office having the longest term to serve, after which time, the trustees or committee therefrom, shall act as assessors.

**§ 52. Annual elections.** An annual election shall be held in each village on the third Tuesday in March, unless a town meeting of a town in which any part of the village is situated, or a general election, shall be held on such day, in which case the annual election shall be held upon the next day thereafter. All other village elections are special elections. A village of the second, third or fourth class may by the adoption at an annual or special election of a proposition therefor, hold its annual election on the third Tuesday in June, unless a town meeting of a town in which any part of the village is situated, or a general election, shall be held on such day, in which case the annual election shall be held upon the next day thereafter. A special election for the adoption of such a proposition may be held at any time. The official year in such village shall begin at noon on the first Monday after the said election. All villages which have heretofore by resolution duly adopted designated any other Tuesday in June for their annual election shall hereafter hold such annual election on the third Tuesday of June except as above stated. The board of trustees or such members thereof as are in office shall by resolution, adopted at least ten days before every village election, designate the hours of opening and closing the polls thereof, which shall include at least four consecutive hours between sunrise and eight o'clock in the evening. The resolution shall also designate the place of holding the election, or if there is more than one election district in the village, the place of holding the election in each district. The board or such members thereof as are in office also shall, at least ten days before the election, cause notice thereof to be published at least once in the official paper, if such paper is published in the village, and a printed copy thereof conspicuously posted in at least six public places in the village, specifying the time and place or places, of holding the election, the hours of opening and closing the polls thereof, the offices, if any, and the term to be filled, and setting forth in full all propositions to be voted upon. If the board or such members thereof as are in office neglects to appoint the place or places for the annual election, the election shall be held

at the place or places of the last preceding annual election, and if it neglects to appoint the hours of opening and closing the polls thereof, such hours shall be the same as at the last preceding annual election. An annual election of the village officers shall not be invalid because of a failure to give such notice. A vote upon a proposition shall be void unless due notice of the election has been given. If a village, constituting a single election district, is divided into wards and elects trustees by wards, separate ballot boxes shall be provided for each ward, and the ballots of the electors residing therein shall be deposited in the ballot box designated for such ward. (As amended by L. 1909, Ch. 472.)

**ARTICLE 4****Powers, Duties and Compensation of Officers**

Section 83. Franchises — filing of.

86. Officers and duties.

89. Board of trustees; powers.

89. Subd. 14. Fence viewers.

89. Subd. 26. Poles being marked.

**§ 83. Franchises; filing; duty of clerk.** Duplicate originals of every resolution, certificate or other instrument whereby a village, or any board or officer thereof, grants a franchise, including a privilege or consent of any kind, to a public service corporation shall be executed and deposited with the village clerk; and such franchise shall not be operative for any purpose until so executed and deposited. The village clerk, upon receiving the same, shall file one such duplicate in his office with the records and papers of the village and shall immediately cause the other to be filed in the office of the clerk of the county in which the village is situated.

**§ 86. Compensation and duties of village officers not otherwise prescribed.** The president and trustees, and the fire, water, light, sewer and cemetery commissioners shall serve without compensation, but the members of the board of trustees shall be entitled to the compensation fixed by law for inspectors of election when acting as such, and to the same compensation as town assessors for each day actually and necessarily spent by them in making the village assessment. The board of trustees may fix the compensation and further declare the powers and duties of all other village officers or boards, and may require any officer or board of the village to furnish reports, estimates or other information relating to any matter within his or its jurisdiction.

**§ 89. General powers of the board of trustees.** The board of trustees of a village:

**Fence Viewers.**

14. To act as fence viewers. Possesses concurrent jurisdiction with town fence viewers and has all their powers with respect to division fences within the village.

**Marking Poles.**

26. Marking of poles. May require all telephone, telegraph, electric light and electric power poles where the same are located upon a public highway within the limits of said village, to be marked with the name or initials of the owner or owners of the poles, in such distinct and legible letters and characters, and in such manner as they may prescribe.



**ARTICLE 5****Finances****Section 100. Fiscal year.**

- 104. Assessment-roll.
- 105. Assessors to hear complaints.
- 106. Completion and filing.
- 107. Failure to hold meeting.
- 108. Notice of.
- 109. Certiorari to review assessments.
- 114. Warrant to collector.
- 115. Collection of taxes.
- 116. Return by collector; payment to treasurer.
- 117. Collection of taxes by treasurer.

**§ 100. Fiscal year.** The fiscal year begins on the first day of the calendar month in which the annual election is to be held as provided in section fifty-five of this act and ends on the last day of the calendar month preceding such annual election. No expenditures shall be made, nor indebtedness incurred, by the village, during the first month of the fiscal year, except for current expenses. The term "assessors," as used in this article, includes the board of trustees of a village which has no separate board of assessors. (As amended by L. 1909, Ch. 472.)

**§ 104. Annual assessment-roll.** The assessors of a village shall, on or before the first Tuesday of the fourth month of the fiscal year, if a village of the first or second class, and on or before the first Tuesday of the third month of the fiscal year, if a village of the third or fourth class, prepare an assessment-roll of the persons and property taxable within the village in the same manner and form as is required by law for the preparation of a town assessment-roll. They shall also enter on such roll the names of all persons liable to a poll tax. The assessors of a village of the third or fourth class, included wholly within a town, and in any village wholly within a town where no assessors are elected or appointed, the trustees acting as assessors may, and upon the

adoption of a proposition therefor at an annual election, shall adopt the assessment-roll of the town of the last preceding year as the basis of their assessment, so far as practicable. If such town roll be adopted the assessors shall copy therefrom a description of all real property of the village and the value thereof as the same appears thereon; also all personal property and the value thereof assessed on such town roll to residents of the village, or to corporations taxable therefor therein, together with the names of the persons or corporations, respectively, to which such real or personal property is or should be assessed. Where the town assessment-roll is adopted and the valuation of any taxable property cannot be ascertained therefrom, or where the value of such property shall have increased or diminished since the last assessment-roll of the town was completed, or an error, mistake or omission on the part of the town assessors shall have been made in the description or valuation of taxable property, the assessors shall ascertain the true value of the property to be taxed from the best evidence available. (As amended by L. 1909, Ch. 472.)

**§ 105. Meeting of assessors to hear complaints.** The assessors shall, in a village of the first or second class, at least one week before the first Tuesday of the fourth month in the fiscal year, and in a village of the third or fourth class, at least one week before the first Tuesday of the third month in the fiscal year, cause a notice to be published in each newspaper published in the village, and posted in at least five conspicuous public places in the village, that on such first Tuesday of the fourth or third month of the fiscal year, as the case may be, at a specified place and during four consecutive hours to be named, they will meet for the purpose of completing the assessment-roll, and of hearing and determining complaints in relation thereto, and they may adjourn such meeting from day to day, not later than Saturday then next succeeding. A copy of such assessment-roll shall be deposited with the village clerk at least five days prior to such first Tuesday of the fourth or third month of the fiscal year, as the case may be and shall be open for inspection by the inhabitants and taxpayers of such village at all times during business hours of such days.

Village assessors possess all the powers and are subject to all the duties of town assessors in hearing and determining complaints as to assessments. If the village is one in which the assessment-roll is required to be prepared by copying from the assessment-roll of the town, the assessors at such meeting shall not hear any complaint as to valuation which has not been changed, except upon proof of a change in the property or in the ownership or valuation since the town assessment was completed. (As amended by L. 1909, Ch. 472.)

**§ 106. Completion and verification of assessment-roll.** When the assessors, or a majority of them, shall have completed the village assessment-roll, they shall severally make, subscribe and attach to such roll, an oath, in substantially the same form as is required of town assessors by the tax law, if such roll was originally prepared by them; or, if such roll was prepared by copying from the assessment-roll of the town, an oath, to the effect that such roll contains, to the best of their knowledge and belief, a true statement, of the property, persons and corporations liable to assessment and taxation within the village, as the same appears upon the assessment-roll of the town in which the village is situated, and, if in making such assessment the valuation of any property has been changed, or any new or additional assessment has been made, that in changing such valuation or in making such new or additional assessment, they have estimated the value of the real estate at the sums which a majority of the assessors have decided to be the full value thereof, and that the personal property so assessed is assessed at the full value thereof, according to their best knowledge and belief. The roll as so completed and verified shall be filed with the village clerk, on or before the second Tuesday in the fourth month of the fiscal year in villages of the first or second class, and on or before the second Tuesday in the third month of the fiscal year in villages of the third or fourth class. (As amended by L. 1909, Ch. 472.)

**§ 107. Failure to hold meeting.** If the meeting for completing the village assessment-roll and hearing complaints in rela-

tion thereto is not held on the first Tuesday in the third or fourth month of the fiscal year, as the case may be, each of the assessors shall forfeit to the village ten dollars, and they shall, by resolution, fix another time therefor, and give notice thereof at least ten days prior thereto by publication thereof, in the same manner as for the first meeting, and by posting copies thereof in at least five conspicuous places in the village. The assessors shall meet accordingly at the time and place appointed, shall hear complaints, complete the assessment-roll, and file the same on or before the fourth day after such meeting, in the same manner as near as may be as if their annual meeting had been held as required by law. If the completed assessment-roll shall not be so filed on or before the fourth day after the meeting for completing the same and hearing complaints in relation thereto, in either case, the assessment shall not on that account be invalid, but such roll shall be filed in like manner as soon as may be thereafter and each assessor shall forfeit to the village five dollars for each day for such neglect. (As amended by L. 1909, Ch. 472.)

**§ 108. Notice of completion of annual assessment-roll.** Upon completing and filing the annual assessment-roll, and on or before the second Tuesday of the fourth month of the fiscal year in villages of the first or second class, and on or before the second Tuesday in the third month of the fiscal year in villages of the third or fourth class, the assessors shall cause notice thereof to be published at least once in the official paper, if any, and copies of such notice posted in not less than five public places in the village, specifying the date of filing, and that the same will remain on file with the clerk, subject to public inspection, for fifteen days after the date of such notice. (As amended by L. 1909, Ch. 472.)

**§ 109. Certiorari to review assessment.** An application for a writ of certiorari to review the assessment-roll may be made within such fifteen days in the manner provided by the tax law.

**§ 114. Warrant to collector.** Upon the completion of a tax levy the clerk shall deliver to the collector one of the dupli-

cate rolls, with a warrant thereto annexed signed by the president and attested by the clerk, under the corporate seal of the village, containing a summary statement of the purposes for which the taxes are levied, the amount thereof for each purpose, and the total amount for all purposes, and commanding the collector to collect the taxes therein levied with his fees, and to return said warrant and roll to the clerk within sixty days after the date of the warrant, unless the time shall be extended. The collector shall give a receipt to the clerk for the warrant and assessment-roll delivered to him. The board of trustees may extend the time for the return of the warrant thirty days beyond the first sixty, and such extension shall not affect the validity of the bond given by the collector and his sureties.

**§ 115. Collection of taxes by collector.** Upon receiving the assessment-roll and warrant the collector shall cause a notice to be published at least once in the official paper, if any, and also in each other newspaper published in the village, and posted conspicuously in five public places in the village, stating that on six days specified therein, not less than nine nor more than twenty days after the publication and posting thereof; he will attend at a convenient place in the village, specified in the notice, for the purpose of receiving taxes. At least seven days before the first date fixed in such notice, the collector shall serve a copy thereof upon each corporation named in or subject to taxation upon the assessment-roll, and whose principal office is not in the village, by delivering such copy to a person designated by the corporation for that purpose by a written designation filed with the village clerk, or to any person in the village acting as the agent or representative in any capacity of such corporation. If there is no such designated person or agent in the village, service of such notice upon the corporation shall not be required. Any person or corporation paying taxes within twenty days from the date of the notice, shall be charged with one per centum thereon, and thereafter with five per centum, for the fees of the collector. If a notice is not served upon a corporation as herein required, the collector shall only be entitled to one per centum as his fees upon

the taxes assessed against it. After the expiration of such twenty days the collector shall proceed to collect the taxes remaining unpaid, and for that purpose he possesses all the powers of a town collector. The laws relating to town collectors shall also, so far as consistent with this chapter, apply to the collection of village taxes.

**§ 116. Return of collector; payment of taxes to treasurer.** The collector shall pay all taxes received by him as soon as practicable after receipt thereof, to the treasurer, and, upon the expiration of the time fixed therefor, shall deliver the roll and warrant to the clerk and make and file with him a return, in accordance with the directions of the warrant, showing the total amount of tax paid and each tax unpaid, with the receipt of the village treasurer for all taxes paid to him. The clerk shall thereupon deliver to the treasurer a statement showing the unpaid taxes returned by the collector. All taxes so returned unpaid shall be increased five per centum, and, if remaining unpaid for thirty days after such return, shall bear interest at the rate of ten per centum per annum, from the time of their return as unpaid by the collector to the time of their subsequent payment; and such tax and increase may be paid to the treasurer at any time after such return and before a sale for such unpaid tax of any real property upon which the same may be assessed; but if paid after a notice of sale has been given as provided in this article, the expense of such notice shall be added to the amount of the tax. The provisions of this section, so far as practicable, apply to a village in which the taxes are collected by the treasurer.

**§ 117. Collection of taxes by treasurer.** In a village which has no collector, the tax-roll and warrant shall be delivered to the treasurer of the village, and the provisions of this article relating to the delivery of a tax-roll and warrant, the extension of the time for the collection of taxes, and the return of such tax-roll and warrant, apply to the roll and warrant so delivered to a treasurer, so far as practicable. Upon the delivery of the roll and warrant to the treasurer, he shall publish in each newspaper

actually printed in the village, once in each week for four consecutive weeks, and post in five public places in the village, a notice that such tax-roll and warrant have been left with him for the collection of the taxes therein levied, and designating one or more convenient places in the village where he will receive taxes for thirty days after the first publication and posting of said notice, from nine o'clock in the morning until four o'clock in the afternoon, and that for said thirty days taxes may be paid to him without additional charge; and that all such taxes remaining unpaid after the expiration of said thirty days will thereafter bear interest at the rate of twelve per centum per annum, until the return of the tax-roll and warrant. The treasurer shall attend at the time and place specified in said notice, and may receive such taxes. After the expiration of said thirty days the treasurer shall proceed to collect the taxes remaining unpaid, with interest as herein provided, but without any other fee or charge, and for that purpose be possessed of all the powers of a town collector.

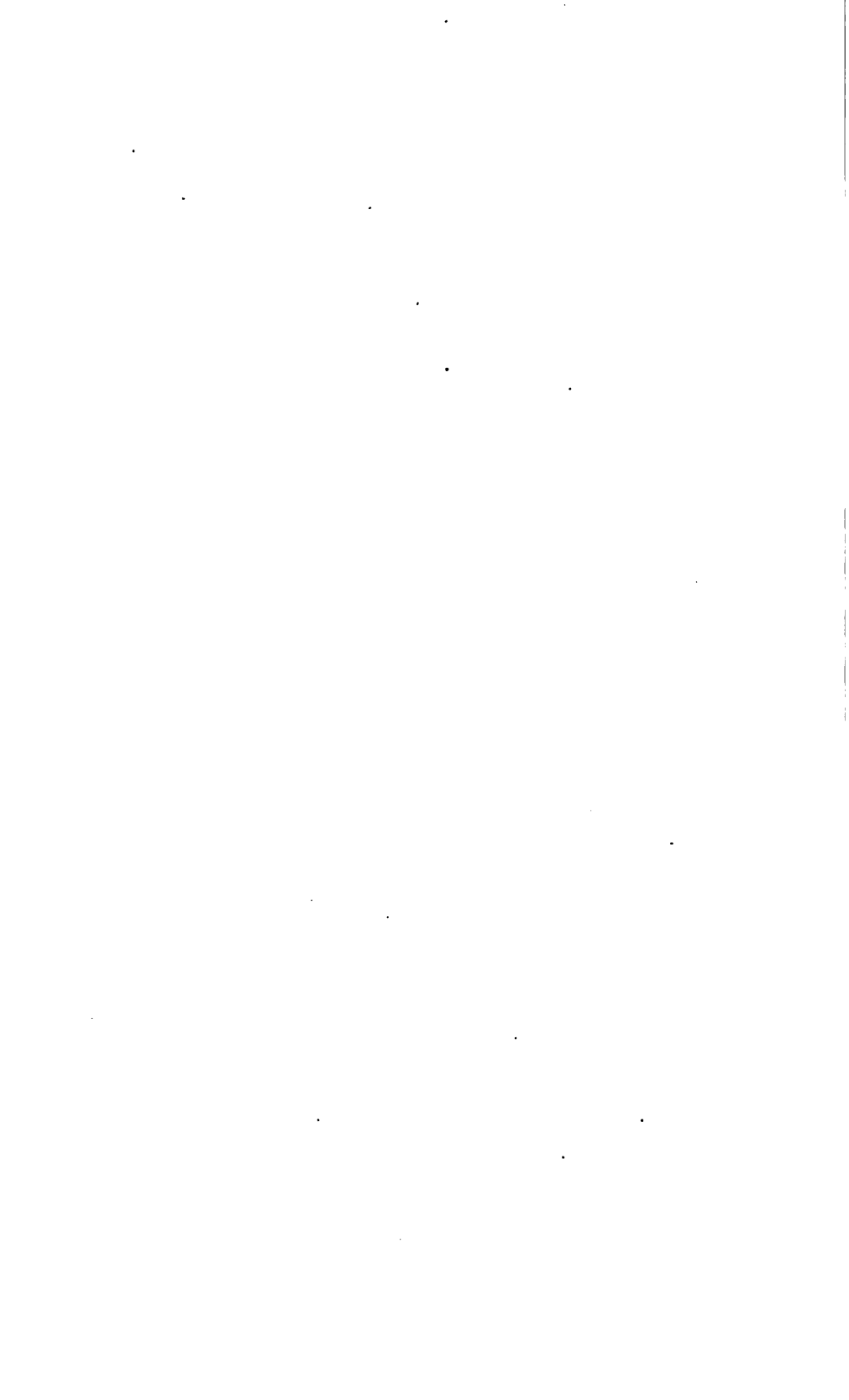
the taxes assessed against it. After the expiration of such twenty days the collector shall proceed to collect the taxes remaining unpaid, and for that purpose he possesses all the powers of a town collector. The laws relating to town collectors shall also, so far as consistent with this chapter, apply to the collection of village taxes.

**§ 116. Return of collector; payment of taxes to treasurer.** The collector shall pay all taxes received by him, as soon as practicable after receipt thereof, to the treasurer, and, upon the expiration of the time fixed therefor, shall deliver the roll and warrant to the clerk and make and file with him a return, in accordance with the directions of the warrant, showing the total amount of tax paid and each tax unpaid, with the receipt of the village treasurer for all taxes paid to him. The clerk shall thereupon deliver to the treasurer a statement showing the unpaid taxes returned by the collector. All taxes so returned unpaid shall be increased five per centum, and, if remaining unpaid for thirty days after such return, shall bear interest at the rate of ten per centum per annum, from the time of their return as unpaid by the collector to the time of their subsequent payment; and such tax and increase may be paid to the treasurer at any time after such return and before a sale for such unpaid tax of any real property upon which the same may be assessed; but if paid after a notice of sale has been given as provided in this article, the expense of such notice shall be added to the amount of the tax. The provisions of this section, so far as practicable, apply to a village in which the taxes are collected by the treasurer.

**§ 117. Collection of taxes by treasurer.** In a village which has no collector, the tax-roll and warrant shall be delivered to the treasurer of the village, and the provisions of this article relating to the delivery of a tax-roll and warrant, the extension of the time for the collection of taxes, and the return of such tax-roll and warrant, apply to the roll and warrant so delivered to a treasurer, so far as practicable. Upon the delivery of the roll and warrant to the treasurer, he shall publish in each newspaper



actually printed in the village, once in each week for four consecutive weeks, and post in five public places in the village, a notice that such tax-roll and warrant have been left with him for the collection of the taxes therein levied, and designating one or more convenient places in the village where he will receive taxes for thirty days after the first publication and posting of said notice, from nine o'clock in the morning until four o'clock in the afternoon, and that for said thirty days taxes may be paid to him without additional charge; and that all such taxes remaining unpaid after the expiration of said thirty days will thereafter bear interest at the rate of twelve per centum per annum, until the return of the tax-roll and warrant. The treasurer shall attend at the time and place specified in said notice, and may receive such taxes. After the expiration of said thirty days the treasurer shall proceed to collect the taxes remaining unpaid, with interest as herein provided, but without any other fee or charge, and for that purpose be possessed of all the powers of a town collector.



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